iLEMBE DISTRICT MUNICIPALITY

COUNCIL CIRCULAR NUMBER 9 OF 2014

TO ALL MEMBERS OF THE COUNCIL

DRAFT MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK : 2014/2015 – 2016/2017

Attached is a copy of a report dated 25 March 2014 by the Manager : Budget and Compliance on the subject of the draft Medium Term Revenue and Expenditure Framework : 2014/2015 – 2016/2017

The report was prepared following consideration of the draft medium term revenue and expenditure framework by the Budget and Audit Steering Committee at a meeting held on 20 March 2014 and will be considered by the Council at its meeting to be held on 31 March 2014.

All Councillors are requested to bring their copy of this Circular to the meeting of the Council to be held on 31 March 2014.

C M HARRIS
MANAGER : SUPPORT SERVICES
26 March 2014

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ITEM NO.	SUBJECT	REF
	MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK(MTREF) 2014/2015 – 2016/2017	

REPORT TO : **COUNCIL**

DATE : **25 MARCH 2014**

DIRECTORATE : **BUDGET AND TREASURY OFFICE**

AUTHOR : **MANAGER – BUDGETS & COMPLIANCE**

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1. PURPOSE

To table for consideration before Council the draft Medium Term Revenue and Expenditure Framework for 2014/2015, 2015/2016 and 2016/2017 in terms of section 16 of the Municipal Finance Management Act, No 56 of 2003.

2. MAYOR'S REPORT

It is an honour to present the eighth draft annual budget for the District since we took office in March 2006. We have travelled a long road to come where we are today. We were aware of the challenges that were faced by the general populace of the entire District even before we took office. These challenges were that our people had long yearned for reliable basic services to be delivered by a capable state with strong institutional capacity and well-coordinated structures. Our immediate responsibility was to position the District to be a local government that is responsive to the needs of the people. Before everything else, institutional capacity became the priority amongst other competing priorities. This does not in any way mean that other priorities were to be ignored.

In strengthening the institutional capacity, we had to first deal with documenting all challenges, gaps and potentials of the District as a whole. As a result of this, the first Integrated Development Plan by the administration was introduced in 2007 with a vision 2027. In that vision, we began by accelerating the provisioning of basic services mainly water and sanitation. Our vision was to consolidate these advances by year 2012 and advance our determinations by year 2017. By 2017, we are targeting to excel in the provisioning of services and other transformational matters. It was in this regard that our Integrated Development Plans since then captures the aspirations of the public we are privilege to serve. Indeed we are now at a level of consolidating the determinations made previously. It must be said; however, that because of the global economic challenges that befell not only our District and the country, these economic

slowdowns had a negative impact on the aspirations we have set for ourselves as a District. To this end, we are doing our utmost best to realise the vision of the District.

Going forward, to achieve this vision, we must be passionate, have positive attitude, and be disciplined and teachable. We must also have problem solving skills and have servant hood so that we are able to put others first. As leaders and as a community we must see farthest than others do, see first before others do and see the most than others do. As leaders we must encourage others, many people will go farther than they thought they would if they are encouraged by someone else. Conversely, even those who could go far will not go very far if others keep pulling them down!

Again, to achieve the District's vision, a strong character is needed, commitment, courage, focus, initiative and faith. To faith we must add virtue, to virtue we must add knowledge, to knowledge we add self-control, and to self-control we must add perseverance. Management is just as important as leadership because it covers everything to do with getting things done. As we all know, management is the efficient and effective use of another's resources with the intention to give an account of your use, to the one who entrusted those resources to you, including self.

Indeed JC Maxwell had this say, *"it is not the size of the budget or the project that determines the success of a project, but rather the size of its leader"*. It goes without saying therefore, that in order for us to achieve our strategic objectives as envisaged in the IDP, strong leadership and management goes beyond emphasis. It is the rock with which we must all build upon.

The 2014/15 draft annual budget is informed by the District's Integrated Development Plan. All budgeted programmes and projects are correctly captured in the IDP. We are now facing a task of aligning our IDP's against the National Development Plan, supported by the New Growth Path and other programmes. This invites us to look beyond the constraints of the present to the transformation imperatives of the next twenty and thirty years. These imperatives are rapid urbanising society which means that demand for water and sanitation is increasing. Also because of economic competitiveness, as a District we need to invest more in infrastructure, diversify our economy in order to create jobs and raise living standards.

While our draft annual budget is mainly informed by the IDP, most of the aspirations outlined in the National Development Plan have found expression in the District's IDP as well as in the draft annual budget. We are privilege to have a strong Planning Unit, Budget and Treasury Office. I say this because, from the Planning perspective, the District's IDP's have over the years been regarded as number one and the best in the Province. Likewise, our Budget Office has been regarded as the most complying office by both National and Provincial Treasuries. Furthermore, our Budget Office has been producing reliable budgetary information within which to base decisions. It be understood that they could not have achieved these results, indeed without the support of other departments.

Let me highlight some of the programmes we are tabling in this budget. In July 2012 and in partnership with Department of Education, we have identified community gardens projects through Enterprise iLembe that will serve as primary producers of vegetables for the National School Nutrition Programme. In part, the aim of the National School Nutrition Programme is to help alleviate poverty in local communities. This intervention is also aimed at creating jobs and training particularly in agricultural sector. In this budget, we are extending the provisioning of water and sanitation services to the communities that had never had these services before. It is in this budget that a grant has been allocated to deal with poverty alleviation and rural development strategy initiatives. We are continuing with our efforts to position the District as a prime tourist attraction corridor.

We are also advancing our efforts to mitigate the risks associated with disasters as we are prone to these in our District and a significant amount has been allocated to this work. An allocation has been made to install intelligent meters that will ensure effective collection of revenues due. We are investing much on the repairs and maintenance of infrastructure networks to enhance the life of infrastructure. The Information Technology section is currently busy with programmes that will ensure that information systems are integrated thus providing reliable, timeous and accurate information within which to base our decisions.

In this budget and previous budgets gender and other vulnerable groups programmes have been allocated quite significant amounts to address the challenges they face and we are advancing on the gains that have been made thus far. Also, institutional capacity of the District is constantly being strengthened to position the District as a capable local government ready to deliver on its mandate. In this draft budget, we are

continuing with our efforts to fight the menace of HIV and AIDS as well as other communicable diseases.

The 2014/15 draft annual budget is based on sound budgeting principles, assumptions and guidelines. It complies with stipulated National Treasury guidelines, presentation formats and complies with budgeting regulations. Our budget compliance checklist indicates greater compliance, transparency, inclusivity, reliability and greater involvement by all stakeholders. Also, all our budget related policies have been refined and improved to give effect on the implementation of the budget as well as the Integrated Development Plan.

I would like to urge all departments to implement the Expanded Public Works Programme. All programmes that we have as a District must have a component of job creation. It is not Technical Services department alone that must implement this programme. I'm informed that at least one thousand job opportunities will be created in 2014/15 budget year and this will be from Technical Services department alone. Other departments must also indicate as to how many job opportunities will be created by their programmes. Accordingly, innovative ways must be found so that this becomes a reality and success. Therefore management is tasked with taking correct decisions and these correct decisions are precursors of any logical actions.

3. EXECUTIVE SUMMARY

In terms of chapter 4, section 16 of the Municipal Finance Management Act, No 56 of 2003, the **DRAFT** operational and capital budgets must be tabled by the Mayor at a council meeting on or before 31 March of each financial year to give effect to the public participation process as envisaged in the Municipal Systems Act and the MFMA of 2003.

Section 24 of the MFMA further requires that the municipal council must at least 30 days before the start of the budget year consider approval of the annual budget, as the budget must be approved before the start of the financial year It is in compliance with these sections (step by step process) that the budget is hereby tabled.

The budget report is set out under the following broad headings:

- Draft budgets:
  - Operating budget summary
  - Budget assumptions
  - Capital budget
- Proposed tariff structures
- Measurable performance objectives for revenue
- Municipal entity – Enterprise iLembe
- Service agreements
- New budget regulations
- Budget related policies
- Public input
- Publication of budgets
- Draft resolutions

The budget and IDP process plan adopted by the Council in August 2013 ensured that the said process was highly interactive and consultative in nature as this is a requirement of the MFMA 56, of 2003 and MSA 32 of 2000.

During the month of January 2014, the Mid Term Budget and Performance Assessment was conducted and a report was presented by the Accounting Officer to the Mayor of the District, who then submitted the performance assessment report to Council for consideration in January 2014 and to the National Treasury and the relevant Provincial Treasury in line with section 54(1) (f) of the MFMA.

That report included recommendations that a consolidated adjusted budget be prepared for the 2013/2014 financial year for the iLembe District and its entity. The adjustments budget was then prepared and tabled by the Mayor to Council in February 2014 in line with section 28 of the MFMA. During this process and where appropriate, funds were transferred from low-to high priority programs so as to maintain sound financial stewardship. A critical review was also undertaken of expenditure on non-core items.

As the 2014/15 draft budget is presented, it was discussed in detail with all relevant stakeholders including the Municipal Manager as well as the Mayor, before being tabled to the Budget and Audit Steering Committee for discussion. In terms of the Regulations this must be done before tabling the draft budget to full council for

consideration in order to kick start the public participation process. The budget is now therefore being tabled at full Council in terms of the MFMA.

The following annual budget tables have been populated and are annexed to this item as Annexure A

Table A2: Budgeted Financial Performance (Revenue and Expenditure by standard classification)
Table A3: Budgeted Financial Performance (Revenue and Expenditure by municipal vote)
Table A4: Budgeted Financial Performance (Revenue and Expenditure)
Table A5: Budgeted Capital Expenditure by Vote, Standard Classification & Funding Source)
Table A6: Budgeted Financial Position
Table A7: Budgeted Cash Flow
Table A8: Cash backed reserves/accumulated surplus reconciliation
Table A9: Asset Management
Table A10: Basic service delivery measurement

4. Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality as well as the chair of the Finance Portfolio Committee, meeting under the chairpersonship of the Mayor.

The primary aims of the Budget Steering Committee are to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in IDM's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and

- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

5. Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Local priorities were identified as part of the IDP review process which is directly aligned to that of the national and provincial priorities. The key performance areas can be summarised as follows against the five strategic objectives:

- Provision of quality basic services and infrastructure,
- Economic growth and development that leads to sustainable job creation
- Fight poverty and build clean, healthy, safe and sustainable communities
- Foster participatory democracy and Batho Pele principles through a caring, accessible and accountable service
- Promote sound governance

6. Operating Budget Summary

The proposed operational budget contains detailed information for the 2014/2015 budget year as the 2015/2016 and 2016/2017 indicative financial years and is summarised and compared with the adjustments budget figures as follows:

	2013/2014	2014/2015

Description	Adjustments Budget	Proposed Draft Budget
	R	R
Income	(462 157)	(498 633)
Expenditure		
Employee Related Costs	135 504	142 122
Remuneration of Councillors	7 189	8 286
Debt Impairment	16 546	20 426
Other Expenditure	106 119	102 472
Other Materials	37 459	48 389
Finance Charges	10 712	11 729
Transfers and Grants	23 684	32 000
Depreciation and Assets Impairment	39 600	26 677
Bulk Purchases	55 389	40 928
Contracted Services	60 016	45 907
Total Expenditure	492 218	478 936
Net (Surplus)/Deficit	30 061	(19 697)

The 2014/2015 Medium Term Revenue and Expenditure Framework focuses on the long and short term objectives and priorities of the District as well as outcomes and outputs, based on the following IDP Priorities:

- Basic Service Delivery;
- Municipal Institutional Development and Transformation;
- Local Economic Development;
- Municipal Financial Viability and Management;
- Good Governance and Public Participation;
- Safe and Secure environment;
- Spatial Development Framework Analysis; and
- Environmental Management.

National treasury's MFMA Circular No 10, 13, 19, 42, 48, 51, 54, 58, 59 and 66 were used to guide the compilation of the 2013/2014 MTREF.

The main challenges experienced during the compilation of the 2014/2015 MTREF can be summarised as follows:

- The need to re-prioritise projects and expenditure within the existing resources envelope given the cash flow realities;
- Ageing infrastructure, quality and quantity of drinkable water;
- The increased cost of bulk water which is pushing the tariffs upwards;
- Wage increases for municipal staff in excess of consumer inflation as well as the need to fill critical vacancies;

- Affordability of Capital Projects;
- The on-going difficulties in the National and Local economy;
- Availability of affordable capital or borrowing; and
- Rising and unpredictable fuel, oil and energy prices.

The following budget principles and guidelines directly informed the compilation of the 2014/2015 MTREF:

- The 2013/2014 Adjustment Budget priorities and targets, as well as the base line allocations contained in that adjustment budget were adopted as the upper limits for the new baseline for the 2014/2015 draft budget;
- Service level standards were used to inform the measurable performance objectives, targets and backlog eradication;
- That tariff increases must be affordable and be measured against the cost of bulk water. In addition, tariffs need to remain or move towards being cost reflective and should take into account the need to address infrastructure backlogs and maintenance thereof; and
- That all grant funded projects will only be implemented provided that a written confirmation in the form of Division of Revenue Act ("DORA") or otherwise is available and gazetted.

In view of the aforementioned, the following table is a consolidated overview of the proposed draft 2014/2015 Medium Term Revenue and Expenditure Framework:

By category	Adjustment Budget 2013/2014	Budget Year 2014/2015	Budget Year +1 2015/2016	Budget Year+2 2016/2017
	R'000	R'000	R'000	R'000
Total operating revenue	462 157	498 633	552 085	605 390
Total Operating Expenditure	492 218	478 936	490 992	518 903
(Surplus)/Deficit	30 061	(19 697)	(61 092)	(86 487)
Total Capital Expenditure	321 734	305 564	428 166	401 823

7. Overview of Budget Funding

The 2014/2015 budget is fully funded, more details can be viewed from Table A8 and supporting Table SA10.

8. Budget Assumptions

In the compilation of the budget, the following influencing factors were considered:

- Normal inflationary increases and pressures;

- That the budget is both zero based, incremental and programme based;
- Inflation is 5.9% for the 2014/2015,
- A 6.8% increase as per the current wage agreement;
- That there will be no changes to the powers and functions of the District during 2014/2015 financial year;
- That more than 85 % of revenue budgeted for will be collected;
- That all DORA allocations will be received during the 2014/2015 budget year.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Growth in the District and continued economic development;
- Efficient revenue management, which aims to ensure 85% annual collection rate for key service charges;
- Achievement of full cost recovery of specific user charges especially in relation to trading services;
- Determining the tariff escalation rate by establishing /calculating the revenue requirement of each service; and
- The iLembe District municipality's Indigent Policy and rendering of free basic service; and tariff policies of the District.

9. Contracts having future budgetary implications

The municipality currently has a contract with Siza Water, which is a 30 year agreement. This has been reflected accordingly on supporting table SA33.

10. Capital Expenditure

The proposed capital budget reflects the globular sum per capital expenditure category identified as priority areas for capital expenditure during the review of the 2014/2015 IDP and amounts to R 305 564 421 (excluding VAT).

The proposed capital budget relates to projects for which the District will be securing funding through internally generated revenue, grants and other sources of funding. Should the funding not materialise, then the capital projects cannot proceed, as prescribed by the MFMA.

An amount of R 286 568 421 will be secured through grant funding from National Department and an amount of R 18 996 000 will be secured through internally generated revenues.

The following table shows Capital Grants allocation and expenditure thereof for the year 2015:

Name of Grant	Amount	Purpose/ Expenditure
Municipal Infrastructure Grant	157, 985	For the provisioning of water and sanitation projects in line with the IDP
Rural Transport Service Grant	2, 120	Provisioning of rural transport related services in line with the MOA
Regional Bulk Infrastructure Grant	90, 000	Provisioning of bulk water infrastructure
Massification Grant	9, 931	Sanitation services
Municipal Water Infrastructure Grant	39, 000	For the provisioning of water infrastructure
Expanded Public Works Programme	2, 218	For the implementation of EPWP
Water Service Operating Subsidy	4, 500	For Infrastructure related projects

These grants will be expended on providing infrastructure for basic services in the 2014/2015 financial year in line with the conditions of DoRA, Memorandum of Agreements and applicable agreements by allocating Sector Departments.

11. Proposed Tariff Structure and Operating Revenue

Tariff-setting is a pivotal and strategic part of the compilation of any municipal budget. When tariffs and other charges were revised, local economic conditions, input costs and affordability of services were taken into account to ensure financial sustainability of the District.

National Treasury continues to encourage municipalities to keep increases in tariffs and other charges as low as possible. However, municipalities must justify in their budget documentation all increases in excess of the 6% upper boundary of the South African Reserve Bank's inflation target. The percentage increase of Umgeni Water is far beyond the mentioned target. In 2010/2011 financial year, Umgeni Water tariff was 6.2% and the District tariff was set at 5.7%. As a result of this, the District under-recovered by 0.5% for the 2010/2011 financial year. In 2011/12 financial year, the District's tariffs were set at 7 per cent while Umngeni tariffs were set at 6.5 per cent. Again in 2013/14 financial year our tariffs were set at 8 per cent while Umngeni and

other water authority were in par with the District's tariffs. Given that these tariffs are determined by external agencies, the impact they have on the municipality's water and sanitation service delivery are largely outside the control of the District.

For 2014/2015 financial year, Umngeni water tariffs are not yet available as they are waiting for March CPIX. Discounting the impact of these price increases in lower consumer tariffs will negatively impact the District's future financial position and viability.

It must also be appreciated that the consumer price index "CPI", ***is not a good measure of the cost increases of goods and services relevant to municipalities***. The basket of goods and services utilised for the calculation of the CPI consists of items such as food, petrol, and medical services, whereas the cost drivers of a municipality are informed by items such as the cost of remuneration, bulk purchases of water and electricity, petrol, diesel, chemicals etc.

The current challenge facing the District is to manage the gap between cost drivers and tariffs levied. Any shortfall must be made up by either operational efficiencies or service level reductions. Within this framework, the District has undertaken the tariff setting process relating to service charges as follows:

11.1 Sale of Water and Impact of Tariff Increases

All municipalities are facing similar challenges with regard to water supply as was the case with the electricity. As a result of that, the National Treasury is encouraging municipalities to carefully review the level and structure of their water tariffs. This will ensure that:

- Water tariffs are cost reflective and they include the cost of maintaining and renewal of purification plants, water networks and the cost associated with reticulation expansion;
- Water tariffs are structured to protect basic levels of service and ensure the provision of free water to the poorest of the poor;
- That water tariffs are designed to encourage efficient and sustainable consumption;
- That water supplied is clean and drinkable.

In addition National Treasury has urged all municipalities to ensure that water tariff structures are cost reflective by 2014. Better maintenance of infrastructure, new reservoirs construction, expanded reticulation and cost reflective tariffs will ensure that the supply of water challenges are managed in future to ensure sustainability.

Furthermore, Eskom has announced an 8 per cent in bulk electricity supply. This has got an impact on the supply of water as water purification plants, reservoirs, water networks and water distribution relies heavily on electricity.

Umgeni Water is currently undertaking a critical assessment of its capital infrastructure requirements. In that regard, Umgeni Water bulk water supply tariff increase was set at 6.5 per cent in year 2011/2012. Tongaat Hulett and WSSA had set a tariff of 9.38% and 8.5% respectively in year 2011/2012. It be noted that the District under-collected in 2010/2011 financial year as the water and sanitation tariff was set at 5.7 per cent.

In view of the above and other outlined challenges, a 10 per cent water tariff increase is proposed, effective from the 1st of July 2014.

11.2 Sanitation and Impact of Tariff Increases

A tariff of 10 per cent for sanitation effective from 1 July 2014 is proposed. This is based on the input cost assumptions related to water. It should be noted that electricity costs contribute significant portion of waste water treatment input costs, therefore the higher than the CPI. The following factors also contribute to the proposed tariff increase:

- Sanitation charges are calculated according to the percentage of water discharged.
- Free sanitation will be applicable to registered indigents and the total revenue anticipated in rendering this service amounts to R 20, 9 million.

Mostly, and in view of the above assumptions, deliberations and observations, it is proposed that the District's tariff and other charges be increased as follows and be advertised to the general public for implementation with effect from 1 July 2014:

Type of Service	Proposed Tariff Increase
Water charges	10%

Sewer charges	10%
Miscellaneous tariffs	Various

Details of the amended tariffs are annexed thereto.

12. Operating Transfers and Grant Receipts

The operating grants and transfers amount to R332 850 336 in the 2014/2015 financial year. Below is the table of grant allocations and expenditure:

Expenditure on Grant Transfers and Grant Programme for 2014/15 year

Name of Grant	Amount	Expenditure Purpose
Equitable Share	290 468	Provisioning of basic services including indigents
Finance Management Grant	1,250	Provision of Internship program and other institutional expenses
Municipal Systems Improvement Grant	934	Provision of institutional capacity related programs in order to enhance service delivery
MIG Grant Operational	27 000	This grant will fund operational requirements of infrastructure
Corridor Development	5 000	
Development Planning & Shared Services	4 700	
Provincial Township Establishment	1 000	For formalisation of towns
Water Services Operating Grant	300	

The above grants will be spent this financial for the purposes outlined in the memorandum of agreements and as set out in DoRA. More details can be obtained on budgetary line items as disclosed in budget supporting documentation for 2014/15.

13. Operating Expenditure Framework

In preparing the 2014/15 MTREF, the following were considered:

- The asset renewal strategy and the repairs and maintenance plan;
- Balanced budget constrains which means that operating expenditure should not exceed operating revenue unless there are existing uncommitted cash-backed reserves to fund any shortfall or deficit;
- Funding of the budget over the medium-term as informed by section 18 and 19 of the MFMA;
- The capital programme is aligned to the renewal strategy and backlog eradication plan;

- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
- Strict adherence to the principle of no project plans no budget. If there is no business plan no funding allocation can be made.

Councilor and board member allowances and employee benefits

The proposed budget allocation for employee related costs for both the Enterprise and the District including Councillor Allowance is R142, 1 million for 2014/2015 MTREF. This amount includes posts as per the current organogram, critical vacant positions, notch increases as well as the current wage agreement.

Contracted Services

An amount for contracted services of about R45, 9 million is proposed. This amount includes the following:

- R17, 9 million in respect of the security costs,
- R4, 5 million in relation to SALGA games,
- R12 million for fleet (lease contract),
- R4, 2 million in respect of plant hire,
- Other miscellaneous votes

Other Expenditure

The proposed budget allocation for other expenses amounts to R150 million for the 2014/2015 financial year, which includes grant funded expenditure to the amount of R10 million. A detailed breakdown of this cost can be viewed from the supporting Table SA1.

Other Materials

Other materials (budgeted for under general expenditure) are budgeted at R48, 3 million for 2014/2015. In terms of Municipal Budgeting and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver, but an outcome of other expenditures such as remuneration, purchases of materials and contracted services.

Debt Impairment

A proposed provision for bad debts totals to R 20, 4 million. Whilst this expenditure is a non-cash flow item, it informs the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated

revenue. This is in compliance with GRAP requirements. The bad debt provision has been calculated based on the 85% revenue collection rate that is budgeted for the 2014/2015 financial year.

Depreciation & Asset Impairment

A proposed provision for depreciation, amortisation and asset impairment of about R26 million is informed by the Fixed Asset Policy of the District. It should be noted that the implementation of GRAP 17 accounting standard has brought in assets that were not previously included in the asset register.

Finance Charges

Finance charges consists primarily the repayment of interest in long-term borrowings and interest charged on vehicles that are leased and is set at R11, 7 million.

Bulk Purchases

The budget for bulk purchases is set at R40.9 million, a decrease due to the district taking back the ownership and management of its water schemes previously serviced by umngeni.

The following supporting schedules have been populated (where applicable) and are annexed hereto:

SA1: Supporting Detail to Budgeted Financial Performance
SA2: Matrix Financial Performance Budget (revenue source/expenditure type and dept)
SA3: Supporting detail to Budgeted Financial Position
SA4: Reconciliation of IDP, Strategic Objectives and Budget (Revenue)
SA5: Reconciliation of IDP, Strategic Objectives and Budget (Operating Expenditure)
SA6: Reconciliation of IDP, Strategic Objectives and Budget (Capital Expenditure)
SA7: Measurable Performance Objectives
SA8: Performance Indicators and Benchmarks
SA9: Social, Economic and Demographic Statistics and Assumptions
SA10: Funding Measurement
SA11: Property Rates Summary
SA12a: Property Rates by category (current year)
SA12b: Property Rates by category (budget year)
SA13: Property Rates by Category
SA14: Household Bills

SA15: Investment Particulars by Type
SA16: Investment Particulars by Type
SA17: Borrowing
SA18: Transfers and Grant Receipts
SA19: Expenditure on Transfers and Grant Programme
SA20: Reconciliation of Transfers, Grant Receipts and Unspent Funds
SA21: Transfers and Grants made by the Municipality
SA22: Summary Councillor and Staff Benefits
SA23: Salaries, Allowances and Benefits (political office bearers/councillors/senior managers)
SA24: Summary of Personnel Numbers
SA25: Budgeted Monthly Revenue and Expenditure
SA26: Budgeted Monthly Revenue and Expenditure (Municipal Vote)
SA27: Budgeted Monthly Revenue and Expenditure (Standard Classification)
SA28: Budgeted Monthly Capital Expenditure (Municipal Vote)
SA29: Budgeted Monthly Capital Expenditure (Standard Classification)
SA30: Budgeted Monthly Cash Flow
SA32: List of External Mechanisms
SA33: Contracts having Future Budgetary Implications
SA34a: Capital Expenditure on New Assets by Asset Class
SA34b: Capital Expenditure on the Renewal of Existing Assets by Asset Class
SA34c: Repairs and Maintenance Expenditure by Asset Class
SA34d: Depreciation by Asset Class
SA35: Future Financial Implications of the Capital Budget
SA36: Detail Capital Budget
SA37: Projects Delayed from Previous Financial Years

14. Measurable Performance Objectives

The performance objectives of the significant revenue streams of the District are recommended as follows:

Area	Performance Target
Water sales	Collection ratio in excess of 85%
Sewer charges	Collection ratio in excess of 85%
Miscellaneous tariffs	Collection ratio in excess of 85%

15. Municipal Entity – Enterprise iLembe

iLembe District municipality has one municipal entity, Enterprise iLembe which focuses mostly on the local economic development within the district. The budget for the municipal entity for the 2014/2015 financial year is R 26, 5 million. It must be noted that the municipality has to submit a consolidated budget together with the entity.

16. Service Agreements

Adequate provision has been made on the operational budget to meet the expected expenditure for the following significant service providers:

Supplier	Nature of Service
CICS (Pty) Ltd	Software maintenance contract
Indwe Risk Services	Short-term insurance
KwaDukuza Municipality	Electricity
Telkom	Tele-communication
Siza Water	Water and sewer
Umgeni Water	Water
Debis Fleet Management	Lease of vehicle
Isidingo Security Services	Provision of security for municipal buildings and infrastructure
WSSA	Water
Tempest Hire	Hire of vehicles

17. Budget Related Policies

The following proposed budget related policies annexed hereto (Annexure) are being tabled, as consideration has been given to them in the preparation of the budget. These policies will have to be work-shopped at full Council. These policies will have to be adopted for the 2014/15 financial year:

- Tariff policy
- Fixed Assets Management Policy
- Banking, Cash Management & Investments Policy
- Inventory Management Policy
- Indigent Management Policy
- Petty Cash Policy
- Credit Control & Debt Collection Policy
- Supply Chain Management Policy
- Virement Policy
- Unauthorized, Irregular, Fruitless & Wasteful Expenditure Policy
- Budget Policy

- Customer Care and Management Policy
- Borrowing Policy
- Funding and Reserves Policy
- Long Term Financial Planning
- Infrastructure, Investments and Capital Projects

17.1 Overview of Budget Related Policies

Listed below is a brief description of the budget-related policies. The policies are attached as Annexure

17.1.1 Supply Chain Management Policy

The comprehensive Supply Chain Management Policy governs, inter alia, the procurement of goods and services; disposal of goods and selecting contractors to aid the Municipality in service delivery. This policy sets out the procedures that must be followed for the above activities in order to comply with all relevant legislation effectively.

17.1.2 Fixed Asset Management Policy

The Fixed Asset Management Policy governs the acquisition, utilisation, control, maintenance and disposal of assets of IDM. This policy ensures that assets are managed in an economical, effective and efficient manner throughout their life cycles, to achieve the maximum level of service.

17.1.3. Credit Control & Debt Collection Policy

The Credit Control & Debt Collection Policy, adopted by Council, focuses on all outstanding debt and aims to promote a culture of good payment habits amongst debtors. Debtors have a responsibility towards the payment of their accounts. This policy implements an appropriate, innovative system of debt collection, which is also cost-effective. The aim of this policy is to ensure that debt is collected in the shortest possible time, without any interference in the process, thereby reducing all municipal debt.

The Credit Control & Debt Collection Policy ensures a sensitive, transparent and equitable approach to debt recovery. It prescribes methods to effectively and efficiently deal with those who default on payments, whilst taking indigent consumers into consideration and keeping costs to a minimum.

17.1.4 Funding & Reserves Policy

The Funding & Reserves Policy is aimed at ensuring that the IDM procures sufficient and cost-effective funding to achieve its capital expenditure objectives in an optimum manner. This policy must be adhered to in the procurement of funding, whilst considering the maturity profile of IDM's assets and liabilities.

This policy sets out the assumptions and methodology for estimating:

- Revenue;
- Revenue that will not be collected;
- Proceeds from the disposal of assets;
- Proceeds from borrowings; and
- Funds to be set aside in Reserves (excluding Reserves held in order to comply with

GRAP standards)

17.1.5 Cash Management & Investment Policy

The Investment & Cash Management Policy ensures that all investments are made in an effective and efficient manner and generate the best return for IDM. This policy ensures that all investments made take into account the preservation and safety of the principal and appropriate liquidity.

17.1.6 Virement Policy

The Virement Policy is in place to ensure good budgeting practice, effective financial management and improved budgetary controls. This policy establishes a framework for managers to administer their budgets successfully and remain within limitations.

17.1.7 Long Term Financial Planning

A policy has been developed on the Long term financial planning of the Municipality to achieve IDM's 2027 vision. Council reviews all budget-related policies annually. These policies are in compliance with all relevant legislation.

17.1.8 Indigent Management Policy

The Indigent Policy ensures that basic services are provided by IDM to all indigent members of its community in a sustainable manner, within the Council's financial capacity. Indigent households, in terms of this policy, qualify for

- free basic water (10kl) and sewer

All conditions stated in this policy must be met before a household may be registered as "Indigent". Households are required to formally apply for relief and must register each year for indigent support. The prescribed documentation is available from IDM Offices. IDM currently has revenue desks to also assist with the process of registration; this is also bone at municipal offices.

17.1.9 Tariff Policy

The Tariff Policy is the policy for levying fees; rates or taxes for the municipal services provided by IDM. Tariff calculations are based on the nature of the service provided and treat all users of municipal services equally, by ensuring that consumers pay in proportion to the amount of services consumed. This policy covers the Tariff Determination Process and also the Classification and Pricing Strategies of Services. It highlights the fact that all proposed tariffs are presented to the community of during the Council's consultation process in respect of the MTREF. The aims of this policy are:

- to promote local economic development' growth and competiveness
- to cater for the indigent households whilst keeping rates affordable
- to ensure financial sustainability of service delivery

This Policy complies with the MSA.

17.1.10 Borrowing Policy

The Borrowings Policy establishes a framework for incurring debt. It must be noted, however, that IDM does not raise any short-term debt. The guidelines provided in this policy ensure that IDM adheres to all statutory requirements regarding long-term debt. This policy aims to obtain funds at the lowest possible interest rates, and with minimum risk.

17.1.11 Budget Policy

The Budget Policy sets out the principles followed by IDM in drafting the MTREF. This policy covers the responsibilities of the Mayor; the MM; the CFO and other senior managers in preparing the MTREF. The operating and capital budget; budget funding; budget transfers; unavoidable expenditure and the budget preparation process are covered extensively.

17.1.12 Infrastructure, Investments & Capital Projects

This policy deals with investments in Infrastructure and Capital Projects to address the backlogs in service delivery as well as to promote economic growth within iLembe and surroundings.

17.1.13 Inventory Management Policy

The policy aims to achieve the following objectives which are to:-

a) Provide guidelines that employees of the Municipality must follow in the management and control of inventory, including safeguarding and disposal of inventory.

b) Procure inventory in line with the established procurement principles contained in the Municipality's Supply Chain Management Policy.

c) Eliminate any potential misuse of inventory and possible theft.

17.1.14 Petty Cash Policy

This policy aims to regulate the use of Petty Cash Float within IDM and to ensure that in disbursing petty cash funds the Municipality is within the ambit of Municipal Finance Management Act (MFMA).

17.1.15 Unauthorised, Irregular, Fruitless & Wasteful Expenditure Policy

The objectives of this policy includes amongst other things:

(a) Emphasising the accountability of employees ;

(b) Ensuring that employees have a clear and comprehensive understanding of the procedures they must follow when dealing with unauthorised, irregular or fruitless and wasteful expenditure;

(c) Ensuring that resources made available to employees are utilised efficiently, effectively, economically and for authorised official purposes;

(d) Ensuring that the Municipality's resources are managed in compliance with the MFMA, the Municipal Regulations and other relevant legislation,

(e) Ensure that irregular, unauthorised or fruitless and wasteful expenditure is detected, processed, recorded, and reported timeously.

17.1.16 Customer Care & Management Policy

Through this policy the municipality's aim is to ensure that a customer will be able to contact the municipality conveniently and will be treated courteously, promptly and fairly. The customer will receive a clear response to any service request or enquiry within a stated period of time.

18. **Service Delivery & Budget Implementation Plan (SDBIP)**

The SDBIP is tabled as a separate item at this meeting and details the draft targets per departments. The SDBIP can only be finalized once the budget is approved and adopted by Council.

19. **Public Consultation and Publication of 2014/15 Proposed Budget**

In terms of section 22 of the MFMA and in accordance with chapter 4 of the Municipal Systems Act, the Accounting Officer of the municipality must make public the draft annual budget, invite local community to submit representations in connection with the budget.

After the budget is tabled in March, public participation meetings must be set in order to allow the communities and other stakeholders to comment on the draft budget and to allow the Mayor of the District the opportunity to respond to such inputs. As the public meetings take place in April or May, various stakeholders will be invited to make contributions on the draft budget.

The budget will also be submitted to National and Provincial Treasury as per the requirements of the MFMA. The municipality will then receive comments from the Provincial Treasury regarding the entire draft budget for 2014/15 and these comments will test the compliance and other matters as required by the MFMA

20. **CONSULTATIONS**

- Chief Financial Officer
- The Accounting Officer
- His Worship, the Mayor, Cllr S.W Mdabe
- All Directorates
- The National Treasury
- The Provincial Treasury

21. **RESOLUTIONS/RECOMMENDATIONS**

It is recommended **THAT**

- Council consider and adopt the DRAFT operational budget for the 2014/2015 and ensuing budget for 2015/2016 and 2017/2018 financial years, copies of

which are attached hereto, in terms of chapter 4, section 16 of the Municipal Finance Management Act No 56 of 2003.

It should be noted that in respect of Capital Expenditure Estimates:

- In instances where information has been provided in terms of Section 19(2)(b) of the Municipal Finance Management Act No.56 of 2003, the consideration and adoption of capital budget constitutes projects consideration for the specific projects as reflected in the detailed capital budget. Where information in terms of section 19(2)(b) is not provided, specific project approval be sought from council during the course of the year.

- That Council consider and adopt the amendments to its Tariffs of Charges as depicted on the schedule annexed hereto and marked as annexure E and that these tariffs come into operation on 1 July 2014.

- That the draft policies attached hereto be noted and approval be subjected to the policies being taken to the relevant portfolio committees.
    - Tariff policy
    - Fixed Assets Management Policy
    - Banking, Cash Management & Investments Policy
    - Inventory Management Policy
    - Indigent Management Policy
    - Petty Cash Policy
    - Credit Control & Debt Collection Policy
    - Supply Chain Management Policy
    - Virement Policy
    - Unauthorized, Irregular, Fruitless & Wasteful Expenditure Policy
    - Budget Policy
    - Customer Care and Management Policy
    - Borrowing Policy
    - Funding and Reserves Policy
    - Long Term Financial Planning
    - Infrastructure, Investments and Capital Projects

- That in compliance with section 22 of the MFMA, the budgets be published in the local press, it being noted that Council's department of Corporate Governance will attend to these aspects.

- It be noted that the Accounting Officer of the municipality will submit the draft SDBIP for 2014/2015 MTREF no later than fourteen days after the final approval of the District budget for 2014/2015 financial year.

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SIGNATURE OF AUTHOR

SUPPORTED / NOT SUPPORTED at KwaDukuza on the 26**.... of** MARCH**. 2014.**

ppa..................................

CHIEF FINANCIAL OFFICER'S SIGNATURE

....

ACCOUNTING OFFICER'S SIGNATURE

DC29 iLembe - Contact Information

ANNEXURE A

A. GENERAL INFORMATION	
Municipality	DC29 iLembe
Grade	Four
Province	KZN KWAZULU-NATAL
Web Address	www.ilembe.gov.za
e-mail Address	

B. CONTACT INFORMATION	
Postal address:	
P.O. Box	P.O Box 1788
City / Town	KwaDukuza
Postal Code	4450
Street address	
Building	Ilembe House
Street No. & Name	59/61 Mahatma Ghandi Street
City / Town	KwaDukuza
Postal Code	4450
General Contacts	
Telephone number	032 437 9300
Fax number	032 437 9584

C. POLITICAL LEADERSHIP			
Speaker:		**Secretary/PA to the Speaker:**	
Name	THOKOZANI MSWELI	Name	NONDUMISO NZUZA
Telephone number	032 437 9402	Telephone number	032 437 9338
Cell number	071 712 1771	Cell number	072 547 7821
Fax number	032 437 9585	Fax number	032 437 9587
E-mail address	thokozani.msweli@ilembe.gov.za	E-mail address	nondumiso.nzuza@ilembe.gov.za
Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
Name	WELCOME VUKANI MDABE	Name	PHILLY GCABASHE
Telephone number	032 437 9409	Telephone number	032 437 9401
Cell number	083 760 8868	Cell number	083 766 3722
Fax number	032 437 9587	Fax number	032 437 9587
E-mail address	sibusiso.mdabe@ilembe.gov.za	E-mail address	philly@ilembe.gov.za
Deputy Mayor/Executive Mayor:		**Secretary/PA to the Deputy Mayor/Executive Mayor:**	
Name	DOLLY SHANDU	Name	PHILLY GCABASHE
Telephone number	032 437 9404	Telephone number	032 437 9401
Cell number	071 268 0607	Cell number	083 766 3722
Fax number	032 437 9585	Fax number	032 437 9587
E-mail address	dolly.shandu@ilembe.gov.za	E-mail address	philly@ilembe.gov.za

D. MANAGEMENT LEADERSHIP			
Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
Name	MUZI MADLALA	Name	SALORA PILLAY
Telephone number	032 437 9500	Telephone number	032 437 9501
Cell number		Cell number	
Fax number	032 437 9588	Fax number	032 437 9587
E-mail address	muzi.madlala@ilembe.gov.za	E-mail address	salora.pillay@ilembe.gov.za
Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	
Name	NOSIPHO MBA	Name	THANDA MAYISE
Telephone number	032 437 9503	Telephone number	032 437 9337
Cell number	083 260 9176	Cell number	078 307 9003
Fax number	086 572 9848	Fax number	086 572 9848
E-mail address	nosipho.mba@ilembe.gov.za	E-mail address	thanda.mayise@ilembe.gov.za
Official responsible for submitting financial information			
Name	SINEGUGU MTHEMBU		
Telephone number	032 437 9356		
Cell number	071 855 0673		
Fax number	032 437 9584		
E-mail address	snegugu.mthembu@ilembe.gov.za		

DC29 iLembe - Table A1 Consolidated Budget Summary

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Financial Performance										
Property rates	–	–	–	–	–	–	–	–	–	–
Service charges	92,197	95,733	101,507	106,602	108,703	108,703	108,703	117,547	129,302	142,232
Investment revenue	6,876	7,402	5,364	6,600	2,448	2,448	2,448	4,105	4,327	4,558
Transfers recognised - operational	215,554	273,140	281,672	278,320	282,764	282,764	282,764	332,850	375,276	412,994
Other own revenue	26,366	28,416	24,996	80,359	68,241	68,241	68,241	44,130	43,180	45,607
Total Revenue (excluding capital transfers and contributions)	340,994	404,690	413,540	471,881	462,157	462,157	462,157	498,633	552,085	605,390
Employee costs	83,366	97,162	108,262	122,882	135,504	135,504	135,504	142,122	151,183	160,659
Remuneration of councillors	5,347	5,955	6,209	7,189	7,189	7,189	7,189	8,286	8,815	9,377
Depreciation & asset impairment	19,626	24,068	26,214	31,600	39,600	39,600	39,600	26,677	28,118	29,653
Finance charges	12,363	10,984	9,757	12,100	10,712	10,712	10,712	11,729	12,901	14,192
Materials and bulk purchases	59,330	72,115	92,810	77,619	55,389	55,389	55,389	40,928	46,824	53,591
Transfers and grants	–	48,811	28,143	26,040	23,684	23,684	23,684	32,000	28,937	30,297
Other expenditure	162,027	137,079	162,769	169,541	220,140	220,140	220,140	217,195	214,214	221,134
Total Expenditure	342,059	396,173	434,164	446,971	492,218	492,218	492,218	478,936	490,992	518,903
Surplus/(Deficit)	(1,065)	8,517	(20,624)	24,910	(30,061)	(30,061)	(30,061)	19,697	61,092	86,487
Transfers recognised - capital	128,334	182,798	238,134	208,331	217,858	217,858	217,858	216,688	388,862	279,972
Contributions recognised - capital & contributed assets	–	–	74,822	114,035	105,508	105,508	105,508	110,000	81,166	160,000
Surplus/(Deficit) after capital transfers & contributions	127,269	191,315	292,332	347,276	293,304	293,304	293,304	346,385	531,121	526,460
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	127,269	191,315	292,332	347,276	293,304	293,304	293,304	346,385	531,121	526,460
Capital expenditure & funds sources										
Capital expenditure	140,438	228,508	256,661	352,455	321,734	321,734	321,734	305,484	428,166	401,823
Transfers recognised - capital	128,334	196,937	179,181	208,331	213,478	213,478	213,478	207,621	341,107	245,590
Public contributions & donations	–	–	88,052	114,035	70,175	70,175	70,175	78,947	71,198	140,351
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	12,103	32,250	29,200	30,089	38,080	38,080	38,080	18,996	15,860	15,882
Total sources of capital funds	140,438	229,188	296,433	352,455	321,734	321,734	321,734	305,564	428,166	401,823
Financial position										
Total current assets	146,413	89,430	161,386	105,343	105,343	105,343	105,343	100,842	99,381	106,374
Total non current assets	752,901	950,134	1,214,853	1,534,177	1,534,177	1,534,177	1,534,177	2,008,003	2,437,834	2,841,414
Total current liabilities	146,460	113,421	168,615	56,273	56,273	56,273	56,273	59,698	63,103	66,697
Total non current liabilities	108,825	102,153	95,416	96,365	96,365	96,365	96,365	93,444	90,515	87,618
Community wealth/Equity	644,029	823,990	1,112,207	1,486,883	1,486,883	1,486,883	1,486,883	1,955,704	2,383,596	2,793,473
Cash flows										
Net cash from (used) operating	139,253	177,111	301,829	370,455	333,645	333,645	333,645	332,177	436,574	419,228
Net cash from (used) investing	(142,058)	(230,338)	(300,547)	(354,032)	(321,734)	(321,734)	(321,734)	(307,040)	(429,723)	(403,466)
Net cash from (used) financing	(1,079)	(3,034)	(8,433)	(2,530)	(3,224)	(3,224)	(3,224)	(10,631)	(11,214)	(11,829)
Cash/cash equivalents at the year end	77,285	21,024	13,872	55,026	33,581	33,581	33,581	48,086	43,723	47,656
Cash backing/surplus reconciliation										
Cash and investments available	105,552	50,728	45,010	77,119	77,119	77,119	77,119	70,855	68,049	73,624
Application of cash and investments	113,556	82,096	59,226	32,856	26,844	26,844	26,844	33,372	35,819	38,202
Balance - surplus (shortfall)	(8,004)	(31,367)	(14,216)	44,263	50,275	50,275	50,275	37,483	32,230	35,423
Asset management										
Asset register summary (WDV)	735,369	931,451	1,194,531	1,512,585	1,512,585	1,512,585	1,985,235	1,985,235	2,413,508	2,815,445
Depreciation & asset impairment	19,626	24,068	26,214	31,600	39,600	39,600	26,677	26,677	28,118	29,653
Renewal of Existing Assets	20,084	–	1,198	11,700	13,599	13,599	13,599	–	–	–
Repairs and Maintenance	14,459	20,400	33,121	21,930	37,459	37,459	48,389	48,389	48,276	50,936
Free services										
Cost of Free Basic Services provided	18,936	23,278	26,809	26,809	26,809	26,809	28,391	28,391	28,391	28,391
Revenue cost of free services provided	18,892	9,472	16,555	16,555	16,555	16,555	17,532	17,532	17,532	17,532
Households below minimum service level										
Water:	50	50	19	19	19	19	18	18	19	20
Sanitation/sewerage:	53	53	33	33	33	33	28	28	29	31
Energy:	15	15	16	16	16	16	17	17	17	17
Refuse:	6	6	10	10	10	10	11	11	11	11

DC29 iLembe - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue - Standard										
Governance and administration		**207,565**	**240,570**	**157,455**	**169,739**	**168,564**	**168,564**	**206,657**	**231,929**	**255,981**
Executive and council		4,078	799	39,464	43,598	41,432	41,432	47,998	55,013	60,909
Budget and treasury office		202,919	238,432	71,561	77,441	76,797	76,797	88,385	97,477	107,226
Corporate services		567	1,338	46,431	48,700	50,335	50,335	70,274	79,439	87,846
Community and public safety		**2,952**	**4,782**	**4,796**	**877**	**3,425**	**3,425**	**509**	**–**	**–**
Community and social services		2,952	4,782	4,796	877	3,425	3,425	509	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**37,835**	**29,615**	**34,219**	**28,599**	**37,779**	**37,779**	**36,004**	**33,199**	**34,224**
Planning and development		37,835	29,615	34,219	16,013	24,203	24,203	33,884	31,039	31,982
Road transport		–	–	–	12,585	13,576	13,576	2,120	2,160	2,242
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**220,977**	**312,522**	**536,554**	**595,033**	**575,754**	**575,754**	**582,151**	**756,984**	**755,157**
Electricity		–	–	–	–	–	–	–	–	–
Water		187,054	257,431	471,564	517,415	485,922	485,922	493,526	682,610	685,743
Waste water management		33,923	55,091	64,990	77,618	89,832	89,832	88,624	74,374	69,414
Waste management		–	–	–	–	–	–	–	–	–
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	**469,329**	**587,489**	**733,025**	**794,247**	**785,523**	**785,523**	**825,321**	**1,022,113**	**1,045,362**
Expenditure - Standard										
Governance and administration		**80,400**	**110,212**	**144,801**	**160,031**	**168,941**	**168,941**	**178,389**	**188,424**	**201,613**
Executive and council		29,871	35,114	60,086	60,757	62,868	62,868	42,737	44,614	47,352
Budget and treasury office		21,117	32,837	34,376	37,973	43,625	43,625	43,973	46,637	49,588
Corporate services		29,412	42,260	50,339	61,300	62,448	62,448	91,679	97,174	104,673
Community and public safety		**9,196**	**–**	**–**	**8,123**	**7,993**	**7,993**	**7,779**	**7,670**	**8,092**
Community and social services		–	–	–	8,123	7,993	7,993	7,779	7,670	8,092
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		9,196	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**25,640**	**28,786**	**39,355**	**33,470**	**38,143**	**38,143**	**38,238**	**35,122**	**36,191**
Planning and development		25,370	28,786	39,355	21,284	27,308	27,308	38,238	35,122	36,191
Road transport		–	–	–	–	–	–	–	–	–
Environmental protection		270	–	–	12,186	10,835	10,835	–	–	–
Trading services		**226,823**	**257,176**	**256,536**	**245,348**	**277,142**	**277,142**	**254,530**	**259,777**	**273,007**
Electricity		–	–	–	–	–	–	–	–	–
Water		196,428	215,909	243,614	207,802	237,483	237,483	207,857	217,281	228,367
Waste water management		30,395	41,266	12,922	37,546	39,658	39,658	46,672	42,495	44,641
Waste management		–	–	–	–	–	–	–	–	–
Other	4	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	3	**342,059**	**396,173**	**440,693**	**446,971**	**492,218**	**492,218**	**478,936**	**490,992**	**518,903**
Surplus/(Deficit) for the year		**127,269**	**191,315**	**292,332**	**347,276**	**293,305**	**293,305**	**346,385**	**531,121**	**526,460**

DC29 iLembe - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue by Vote	1									
Vote 1 - BUDGET & TREASURY		202,918	238,432	71,561	125,888	76,797	76,797	88,385	97,477	107,226
Vote 2 - CORPORATE SERVICES		567	1,338	46,431	58,919	61,335	61,335	70,274	79,439	87,846
Vote 3 - CORPORATE GOVERNANCE		7,030	799	32,091	28,496	29,573	29,573	33,678	37,837	41,892
Vote 4 - OFFICE OF THE MUNICIPAL MANAGER		–	–	12,169	12,936	12,936	12,936	14,829	17,176	19,017
Vote 5 - PLANNING & DEVELOPMENT		37,835	29,615	34,219	16,013	24,203	24,203	33,884	31,039	31,982
Vote 6 - TECHNICAL SERVICES		218,716	98,333	194,396	204,429	233,754	233,754	229,375	258,905	285,786
Vote 7 - TECHNICAL SERVICES		2,262	218,971	342,158	347,565	346,926	346,926	354,895	500,239	471,613
7.13 - 684 Other Grants		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	469,329	587,489	733,025	794,247	785,523	785,523	825,321	1,022,113	1,045,362
Expenditure by Vote *to be appropriated*	1									
Vote 1 - BUDGET & TREASURY		21,117	32,837	34,376	37,973	43,625	43,625	43,973	46,637	49,588
Vote 2 - CORPORATE SERVICES		29,682	42,260	50,339	73,486	73,283	73,283	91,679	97,174	104,673
Vote 3 - CORPORATE GOVERNANCE		34,072	29,064	53,424	60,559	59,797	59,797	37,845	38,818	41,133
Vote 4 - OFFICE OF THE MUNICIPAL MANAGER		4,995	6,050	6,662	8,321	11,064	11,064	12,671	13,466	14,311
Vote 5 - PLANNING & DEVELOPMENT		26,170	28,786	39,355	21,284	27,308	27,308	38,238	35,122	36,191
Vote 6 - TECHNICAL SERVICES		223,912	226,039	226,318	218,464	245,644	245,644	214,522	222,392	233,799
Vote 7 - TECHNICAL SERVICES		2,111	31,137	30,219	26,884	31,497	31,497	40,007	37,385	39,209
7.13 - 684 Other Grants		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	342,059	396,173	440,693	446,971	492,218	492,218	478,936	490,992	518,903
Surplus/(Deficit) for the year	2	127,269	191,315	292,332	347,276	293,305	293,305	346,385	531,121	526,460

DC29 iLembe - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source											
Property rates	2	–	–	–	–	–	–	–	–	–	–
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	2	76,169	77,601	84,729	86,494	85,304	85,304	85,304	91,797	100,976	111,074
Service charges - sanitation revenue	2	16,029	16,181	16,778	17,298	19,543	19,543	19,543	20,995	23,094	25,404
Service charges - refuse revenue	2	–	–	–	–	–	–	–	–	–	–
Service charges - other			1,951		2,810	3,857	3,857	3,857	4,756	5,231	5,754
Rental of facilities and equipment		98	108	318	287	17	17	17	293	311	312
Interest earned - external investments		6,876	7,402	5,364	6,600	2,448	2,448	2,448	4,105	4,327	4,558
Interest earned - outstanding debtors		18,486	20,848	14,940	16,760	14,913	14,913	14,913	15,378	16,916	18,608
Dividends received											
Fines											
Licences and permits											
Agency services		1,180	1,237		1,515	1,515	1,515	1,515	1,207	1,274	1,344
Transfers recognised - operational		215,554	273,140	281,672	278,320	282,764	282,764	282,764	332,850	375,276	412,994
Other revenue	2	6,309	6,222	9,738	61,797	51,797	51,797	51,797	27,251	24,679	25,343
Gains on disposal of PPE		294									
Total Revenue (excluding capital transfers and contributions)		**340,994**	**404,690**	**413,540**	**471,881**	**462,157**	**462,157**	**462,157**	**498,633**	**552,085**	**605,390**
Expenditure By Type											
Employee related costs	2	83,366	97,162	108,262	122,882	135,504	135,504	135,504	142,122	151,183	160,659
Remuneration of councillors		5,347	5,955	6,209	7,189	7,189	7,189	7,189	8,286	8,815	9,377
Debt impairment	3	47,377	43,601	18,807	19,346	16,546	16,546	16,546	20,426	14,979	8,239
Depreciation & asset impairment	2	19,626	24,068	26,214	31,600	39,600	39,600	39,600	26,677	28,118	29,653
Finance charges		12,363	10,984	9,757	12,100	10,712	10,712	10,712	11,729	12,901	14,192
Bulk purchases	2	44,871	51,715	59,637	55,689	55,389	55,389	55,389	40,928	46,824	53,591
Other materials	8	14,459	20,400	33,174	21,930	–	–	–	–	–	–
Contracted services		8,147	10,710	52,060	59,973	60,016	60,016	60,016	45,907	50,570	55,395
Transfers and grants		–	48,811	28,143	26,040	23,684	23,684	23,684	32,000	28,937	30,297
Other expenditure	4, 5	106,503	82,674	91,334	90,222	143,578	143,578	143,578	150,861	148,664	157,500
Loss on disposal of PPE			93	567							
Total Expenditure		**342,059**	**396,173**	**434,164**	**446,971**	**492,218**	**492,218**	**492,218**	**478,936**	**490,992**	**518,903**
Surplus/(Deficit)		**(1,065)**	**8,517**	**(20,624)**	**24,910**	**(30,061)**	**(30,061)**	**(30,061)**	**19,697**	**61,092**	**86,487**
Transfers recognised - capital		128,334	182,798	238,134	208,331	217,858	217,858	217,858	216,688	388,862	279,972
Contributions recognised - capital	6	–	–	74,822	114,035	80,000	80,000	80,000	90,000	81,166	160,000
Contributed assets						25,508	25,508	25,508	20,000		
Surplus/(Deficit) after capital transfers & contributions		**127,269**	**191,315**	**292,332**	**347,276**	**293,304**	**293,304**	**293,304**	**346,385**	**531,121**	**526,460**
Taxation											
Surplus/(Deficit) after taxation		**127,269**	**191,315**	**292,332**	**347,276**	**293,304**	**293,304**	**293,304**	**346,385**	**531,121**	**526,460**
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		**127,269**	**191,315**	**292,332**	**347,276**	**293,304**	**293,304**	**293,304**	**346,385**	**531,121**	**526,460**
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		**127,269**	**191,315**	**292,332**	**347,276**	**293,304**	**293,304**	**293,304**	**346,385**	**531,121**	**526,460**

DC29 iLembe - Table A5 Consolidated Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - BUDGET & TREASURY		–	–	–	–	–	–	–	11,500	15,000	15,000
Vote 2 - CORPORATE SERVICES		–	–	–	–	–	–	–	3,947	2,325	2,632
Vote 3 - CORPORATE GOVERNANCE		–	–	–	–	–	–	–	–	–	–
Vote 4 - OFFICE OF THE MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	–
Vote 5 - PLANNING & DEVELOPMENT		–	–	–	–	–	–	–	–	–	–
Vote 6 - TECHNICAL SERVICES		–	–	–	–	–	–	–	–	–	–
Vote 7 - TECHNICAL SERVICES		–	–	–	–	–	–	–	111,509	256,561	231,819
0		–	–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	–	–	–	–	–	–	–	**126,956**	**273,886**	**249,451**
Single-year expenditure to be appropriated	2										
Vote 1 - BUDGET & TREASURY		501	1,179	8,569	17,000	12,035	12,035	12,035	390	329	348
Vote 2 - CORPORATE SERVICES		216	2,344	5,092	7,096	6,846	6,846	6,846	3,040	1,348	1,393
Vote 3 - CORPORATE GOVERNANCE		4,151	3,839	4,953	2,404	3,898	3,898	3,898	75	–	–
Vote 4 - OFFICE OF THE MUNICIPAL MANAGER		20	–	–	–	–	–	–	30	32	34
Vote 5 - PLANNING & DEVELOPMENT		20,197	14,139	–	–	–	–	–	–	–	–
Vote 6 - TECHNICAL SERVICES		–	–	–	–	–	–	–	–	–	–
Vote 7 - TECHNICAL SERVICES		115,352	207,686	277,818	325,955	298,955	298,955	298,955	175,073	152,571	150,597
0		–	–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–	–
0		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**140,438**	**229,188**	**296,433**	**352,455**	**321,734**	**321,734**	**321,734**	**178,608**	**154,280**	**152,372**
Total Capital Expenditure - Vote		**140,438**	**229,188**	**296,433**	**352,455**	**321,734**	**321,734**	**321,734**	**305,564**	**428,166**	**401,823**
Capital Expenditure - Standard											
Governance and administration		**4,842**	**6,683**	**13,662**	**24,096**	**18,881**	**18,881**	**18,881**	**18,828**	**19,033**	**19,407**
Executive and council		4,125	3,839		–	–	–	–	30	32	34
Budget and treasury office		501	1,179	8,569	17,000	12,035	12,035	12,035	11,810	15,329	15,348
Corporate services		216	1,664	5,092	7,096	6,846	6,846	6,846	6,988	3,673	4,025
Community and public safety		**46**	**–**	**4,953**	**22,553**	**12,064**	**12,064**	**12,064**	**24,415**	**–**	**–**
Community and social services		46		4,953	3,282	5,958	5,958	5,958	75		
Sport and recreation					19,271	6,105	6,105	6,105	24,340		
Public safety											
Housing											
Health											
Economic and environmental services		**20,197**	**14,139**	**–**	**1,585**	**2,260**	**2,260**	**2,260**	**1,860**	**1,895**	**1,967**
Planning and development		20,197	14,139								
Road transport					1,585	2,260	2,260	2,260	1,860	1,895	1,967
Environmental protection											
Trading services		**115,353**	**207,686**	**238,047**	**304,222**	**288,530**	**288,530**	**288,530**	**260,382**	**407,238**	**380,450**
Electricity											
Water		102,660	191,793	199,125	245,345	230,894	230,894	230,894	208,320	398,505	380,450
Waste water management		12,692	15,894	38,921	58,876	57,637	57,637	57,637	52,062	8,733	
Waste management											
Other											
Total Capital Expenditure - Standard	3	**140,438**	**228,508**	**256,661**	**352,455**	**321,734**	**321,734**	**321,734**	**305,484**	**428,166**	**401,823**
Funded by:											
National Government		112,592	196,937	142,812	188,621	195,935	195,935	195,935	190,077	341,107	245,590
Provincial Government		15,743		21,238	2,166	(0)	(0)	(0)			
District Municipality						–	–	–			
Other transfers and grants				15,131	17,544	17,544	17,544	17,544	17,544	–	–
Transfers recognised - capital	4	**128,334**	**196,937**	**179,181**	**208,331**	**213,478**	**213,478**	**213,478**	**207,621**	**341,107**	**245,590**
Public contributions & donations	5			88,052	114,035	70,175	70,175	70,175	78,947	71,198	140,351
Borrowing	6					–	–	–			
Internally generated funds		12,103	32,250	29,200	30,089	38,080	38,080	38,080	18,996	15,860	15,882
Total Capital Funding	7	**140,438**	**229,188**	**296,433**	**352,455**	**321,734**	**321,734**	**321,734**	**305,564**	**428,166**	**401,823**

DC29 iLembe - Table A6 Consolidated Budgeted Financial Position

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
ASSETS											
Current assets											
Cash		12,448	8,770	15,054	5,229	5,229	5,229	5,229	5,538	5,843	6,164
Call investment deposits	1	75,859	23,276	9,841	50,297	50,297	50,297	50,297	42,548	37,880	41,492
Consumer debtors	1	43,332	45,522	85,378	37,470	37,470	37,470	37,470	39,680	41,863	44,165
Other debtors		8,634	6,834	46,042	6,770	6,770	6,770	6,770	7,170	7,564	7,980
Current portion of long-term receivables		–				–	–	–	–	–	–
Inventory	2	6,141	5,028	5,072	5,577	5,577	5,577	5,577	5,906	6,231	6,573
Total current assets		**146,413**	**89,430**	**161,386**	**105,343**	**105,343**	**105,343**	**105,343**	**100,842**	**99,381**	**106,374**
Non current assets											
Long-term receivables		287									
Investments		17,245	18,682	20,116	21,593	21,593	21,593	21,593	22,769	24,326	25,969
Investment property											
Investment in Associate											
Property, plant and equipment	3	734,779	929,511	1,185,805	1,509,229	1,509,229	1,509,229	1,509,229	1,981,770	2,409,936	2,811,759
Agricultural											
Biological				2,295	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Intangible		590	1,940	6,432	1,855	1,855	1,855	1,855	1,965	2,073	2,187
Other non-current assets				206							
Total non current assets		**752,901**	**950,134**	**1,214,853**	**1,534,177**	**1,534,177**	**1,534,177**	**1,534,177**	**2,008,003**	**2,437,834**	**2,841,414**
TOTAL ASSETS		**899,314**	**1,039,564**	**1,376,238**	**1,639,520**	**1,639,520**	**1,639,520**	**1,639,520**	**2,108,845**	**2,537,215**	**2,947,788**
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	6,225	2,533	2,607	2,850	2,850	2,850	2,850	3,018	3,184	3,359
Consumer deposits		2,785	3,037		3,643	3,643	3,643	3,643	3,963	4,303	4,663
Trade and other payables	4	137,451	103,147	162,130	45,415	45,415	45,415	45,415	48,094	50,739	53,530
Provisions			4,703	3,878	4,365	4,365	4,365	4,365	4,623	4,877	5,145
Total current liabilities		**146,460**	**113,421**	**168,615**	**56,273**	**56,273**	**56,273**	**56,273**	**59,698**	**63,103**	**66,697**
Non current liabilities											
Borrowing		105,624	92,308	89,626	86,534	86,534	86,534	86,534	83,033	79,532	76,031
Provisions		3,201	9,845	5,790	9,830	9,830	9,830	9,830	10,410	10,983	11,587
Total non current liabilities		**108,825**	**102,153**	**95,416**	**96,365**	**96,365**	**96,365**	**96,365**	**93,444**	**90,515**	**87,618**
TOTAL LIABILITIES		**255,285**	**215,573**	**264,031**	**152,637**	**152,637**	**152,637**	**152,637**	**153,142**	**153,619**	**154,316**
NET ASSETS	5	**644,029**	**823,990**	**1,112,207**	**1,486,883**	**1,486,883**	**1,486,883**	**1,486,883**	**1,955,704**	**2,383,596**	**2,793,473**
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		644,029	823,990	1,112,207	1,486,883	1,486,883	1,486,883	1,486,883	1,955,704	2,383,596	2,793,473
Reserves	4	–	–	–	–	–	–	–	–	–	–
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	**644,029**	**823,990**	**1,112,207**	**1,486,883**	**1,486,883**	**1,486,883**	**1,486,883**	**1,955,704**	**2,383,596**	**2,793,473**

DC29 iLembe - Table A7 Consolidated Budgeted Cash Flows

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		77,295	84,025	99,054	106,186	160,639	160,639	160,639	129,380	136,955	148,759
Government - operating	1	215,554	245,755	306,648	278,320	282,764	282,764	282,764	332,850	375,276	412,994
Government - capital	1	128,693	210,183	227,576	370,813	323,365	323,365	323,365	326,688	470,028	439,972
Interest		6,876	7,402	5,364	6,600	2,448	2,448	2,448	19,483	21,243	23,165
Dividends						–	–				
Payments											
Suppliers and employees		(276,802)	(359,270)	(281,451)	(354,079)	(401,176)	(401,176)	(401,176)	(432,496)	(525,090)	(561,175)
Finance charges		(12,363)	(10,984)	(9,757)	(12,100)	(10,712)	(10,712)	(10,712)	(11,729)	(12,901)	(14,192)
Transfers and Grants	1		–	(45,606)	(25,284)	(23,684)	(23,684)	(23,684)	(32,000)	(28,937)	(30,297)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**139,253**	**177,111**	**301,829**	**370,455**	**333,645**	**333,645**	**333,645**	**332,177**	**436,574**	**419,228**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE				454			–				
Decrease (Increase) in non-current debtors							–				
Decrease (increase) other non-current receivables		10	287				–				
Decrease (increase) in non-current investments		(1,433)	(1,437)	(1,433)	(1,577)		–		(1,476)	(1,557)	(1,643)
Payments											
Capital assets		(140,634)	(229,188)	(299,568)	(352,455)	(321,734)	(321,734)	(321,734)	(305,564)	(428,166)	(401,823)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(142,058)**	**(230,338)**	**(300,547)**	**(354,032)**	**(321,734)**	**(321,734)**	**(321,734)**	**(307,040)**	**(429,723)**	**(403,466)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans			680				–				
Borrowing long term/refinancing		2,839	(1,591)	(8,433)			–		(7,550)	(7,965)	(8,403)
Increase (decrease) in consumer deposits		282	253		320		–		320	340	360
Payments											
Repayment of borrowing		(4,199)	(2,375)		(2,850)	(3,224)	(3,224)	(3,224)	(3,401)	(3,589)	(3,786)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(1,079)**	**(3,034)**	**(8,433)**	**(2,530)**	**(3,224)**	**(3,224)**	**(3,224)**	**(10,631)**	**(11,214)**	**(11,829)**
NET INCREASE/ (DECREASE) IN CASH HELD		**(3,884)**	**(56,260)**	**(7,152)**	**13,893**	**8,686**	**8,686**	**8,686**	**14,505**	**(4,363)**	**3,933**
Cash/cash equivalents at the year begin:	2	**81,169**	**77,285**	**21,024**	**41,133**	**24,895**	**24,895**	**24,895**	**33,581**	**48,086**	**43,723**
Cash/cash equivalents at the year end:	2	**77,285**	**21,024**	**13,872**	**55,026**	**33,581**	**33,581**	**33,581**	**48,086**	**43,723**	**47,656**

DC29 iLembe - Table A8 Consolidated Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash and investments available											
Cash/cash equivalents at the year end	1	77,285	21,024	13,872	55,026	33,581	33,581	33,581	48,086	43,723	47,656
Other current investments > 90 days		11,022	11,022	11,022	500	21,945	21,945	21,945	0	(0)	0
Non current assets - Investments	1	17,245	18,682	20,116	21,593	21,593	21,593	21,593	22,769	24,326	25,969
Cash and investments available:		**105,552**	**50,728**	**45,010**	**77,119**	**77,119**	**77,119**	**77,119**	**70,855**	**68,049**	**73,624**
Application of cash and investments											
Unspent conditional transfers		52,030	33,473	–	–	–	–	–	–	–	–
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2										
Other working capital requirements	3	44,280	29,940	59,226	11,263	5,252	5,252	5,252	10,603	11,493	12,233
Other provisions											
Long term investments committed	4	17,245	18,682	–	21,593	21,593	21,593	21,593	22,769	24,326	25,969
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		**113,556**	**82,096**	**59,226**	**32,856**	**26,844**	**26,844**	**26,844**	**33,372**	**35,819**	**38,202**
Surplus(shortfall)		**(8,004)**	**(31,367)**	**(14,216)**	**44,263**	**50,275**	**50,275**	**50,275**	**37,483**	**32,230**	**35,423**

DC29 iLembe - Table A9 Consolidated Asset Management

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
CAPITAL EXPENDITURE										
Total New Assets	1	**120,399**	**229,234**	**288,803**	**340,755**	**308,135**	**308,135**	**305,564**	**428,166**	**401,823**
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		86,325	191,435	222,113	238,253	216,358	216,358	208,917	398,505	380,450
Infrastructure - Sanitation		8,944	15,894	46,023	55,276	55,813	55,813	51,185	8,733	–
Infrastructure - Other		–	358	2,050	2,085	7,591	7,591	1,860	1,895	1,967
Infrastructure		*95,269*	*207,686*	*270,186*	*295,614*	*279,762*	*279,762*	*261,962*	*409,133*	*382,416*
Community		91	46	4,953	19,271	6,105	6,105	24,340	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	25,039	19,837	13,665	21,865	18,763	18,763	12,996	15,360	15,382
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	1,664	–	4,005	3,505	3,505	6,267	3,673	4,025
Total Renewal of Existing Assets	2	**20,084**	–	**1,198**	**11,700**	**13,599**	**13,599**	–	–	–
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		16,335	–	765	11,400	13,299	13,299	–	–	–
Infrastructure - Sanitation		3,749	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Infrastructure		*20,084*	–	*765*	*11,400*	*13,299*	*13,299*	–	–	–
Community		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6	–	–	434	–	–	–	–	–	–
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	300	300	300	–	–	–
Total Capital Expenditure	4									
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		102,660	191,435	222,877	249,653	229,657	229,657	208,917	398,505	380,450
Infrastructure - Sanitation		12,692	15,894	46,023	55,276	55,813	55,813	51,185	8,733	–
Infrastructure - Other		–	358	2,050	2,085	7,591	7,591	1,860	1,895	1,967
Infrastructure		*115,353*	*207,686*	*270,951*	*307,014*	*293,061*	*293,061*	*261,962*	*409,133*	*382,416*
Community		91	46	4,953	19,271	6,105	6,105	24,340	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets		25,039	19,837	14,098	21,865	18,763	18,763	12,996	15,360	15,382
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
Intangibles		–	1,664	–	4,305	3,805	3,805	6,267	3,673	4,025
TOTAL CAPITAL EXPENDITURE - Asset class	2	**140,483**	**229,234**	**290,002**	**352,455**	**321,734**	**321,734**	**305,564**	**428,166**	**401,823**
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road transport										
Infrastructure - Electricity										
Infrastructure - Water		492,302	622,773	1,064,600	1,035,333	1,035,333	1,035,333	1,327,786	1,614,657	1,883,878
Infrastructure - Sanitation		168,999	213,788	71,893	330,291	330,291	330,291	435,989	530,186	618,587
Infrastructure - Other										
Infrastructure		*661,301*	*836,560*	*1,136,493*	*1,365,625*	*1,365,625*	*1,365,625*	*1,763,775*	*2,144,843*	*2,502,465*
Community										
Heritage assets										
Investment properties		–	–	–	–	–	–	–	–	–
Other assets		73,478	92,951	49,312	143,605	143,605	143,605	217,995	265,093	309,293
Agricultural Assets		–	–	–	–	–	–	–	–	–
Biological assets		–	–	2,295	1,500	1,500	1,500	1,500	1,500	1,500
Intangibles		590	1,940	6,432	1,855	1,855	1,855	1,965	2,073	2,187
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**735,369**	**931,451**	**1,194,531**	**1,512,585**	**1,512,585**	**1,512,585**	**1,985,235**	**2,413,508**	**2,815,445**
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		19,626	24,068	26,214	31,600	39,600	39,600	26,677	28,118	29,653
Repairs and Maintenance by Asset Class	3	14,459	20,400	33,121	21,930	37,459	37,459	48,389	48,276	50,936
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Infrastructure - Water		11,144	15,008	28,399	13,230	27,622	27,622	35,290	35,364	37,309
Infrastructure - Sanitation		3,315	2,073	496	2,540	3,632	3,632	7,780	6,773	7,151
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Infrastructure		*14,459*	*17,081*	*28,894*	*15,770*	*31,254*	*31,254*	*43,070*	*42,137*	*44,459*
Community		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Other assets	6, 7	–	3,319	4,227	6,160	6,205	6,205	5,319	6,139	6,477
TOTAL EXPENDITURE OTHER ITEMS		**34,086**	**44,468**	**59,335**	**53,530**	**77,059**	**77,059**	**75,066**	**76,394**	**80,589**
Renewal of Existing Assets as % of total capex		*14.3%*	*0.0%*	*0.4%*	*3.3%*	*4.2%*	*4.2%*	*0.0%*	*0.0%*	*0.0%*
Renewal of Existing Assets as % of deprecn"		*102.3%*	*0.0%*	*4.6%*	*37.0%*	*34.3%*	*34.3%*	*0.0%*	*0.0%*	*0.0%*
R&M as a % of PPE		*2.0%*	*2.2%*	*2.8%*	*1.5%*	*2.5%*	*2.5%*	*2.4%*	*2.0%*	*1.8%*
Renewal and R&M as a % of PPE		*5.0%*	*2.0%*	*3.0%*	*2.0%*	*3.0%*	*3.0%*	*2.0%*	*2.0%*	*2.0%*

DC29 iLembe - Table A10 Consolidated basic service delivery measurement

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Household service targets	1									
Water:										
Piped water inside dwelling		30,466		32,321	32,321	32,321	32,321	34,228	36,110	38,097
Piped water inside yard (but not in dwelling)				–	–	–	–	–	–	–
Using public tap (at least min.service level)	2	85,804		98,531	98,531	98,531	98,531	104,344	110,083	116,138
Other water supply (at least min.service level)	4	6,580	6,580	10,280	10,280	10,280	10,280	10,887	11,485	12,117
Minimum Service Level and Above sub-total		122,850	6,580	141,132	141,132	141,132	141,132	149,459	157,679	166,351
Using public tap (< min.service level)	3	–								
Other water supply (< min.service level)	4	–								
No water supply		50,277	50,277	18,815	18,815	18,815	18,815	18,120	19,117	20,168
Below Minimum Service Level sub-total		50,277	50,277	18,815	18,815	18,815	18,815	18,120	19,117	20,168
Total number of households	5	**173,127**	**56,857**	**159,947**	**159,947**	**159,947**	**159,947**	**167,579**	**176,796**	**186,519**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		26,842	26,842	9,738	9,738	9,738	9,738	10,313	10,313	10,313
Flush toilet (with septic tank)		2,100	2,100	6,100	6,100	6,100	6,100	6,460	6,460	6,460
Chemical toilet		–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)		77,553	77,553	110,770	110,770	110,770	110,770	117,305	117,305	117,305
Other toilet provisions (> min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		106,495	106,495	126,608	126,608	126,608	126,608	134,078	134,078	134,078
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions		53,452	53,452	33,339	33,339	33,339	33,339	27,500	29,013	30,608
Below Minimum Service Level sub-total		53,452	53,452	33,339	33,339	33,339	33,339	27,500	29,013	30,608
Total number of households	5	**159,947**	**159,947**	**159,947**	**159,947**	**159,947**	**159,947**	**161,578**	**163,090**	**164,686**
Energy:										
Electricity (at least min.service level)		10,913	10,913	10,920	10,920	10,920	10,920	11,564	11,564	11,564
Electricity - prepaid (min.service level)		22,950	22,950	22,950	22,950	22,950	22,950	24,304	24,304	24,304
Minimum Service Level and Above sub-total		33,863	33,863	33,870	33,870	33,870	33,870	35,868	35,868	35,868
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)		2,560	2,560	3,674	3,674	3,674	3,674	3,891	3,891	3,891
Other energy sources		12,500	12,500	12,500	12,500	12,500	12,500	13,238	13,238	13,238
Below Minimum Service Level sub-total		15,060	15,060	16,174	16,174	16,174	16,174	17,128	17,128	17,128
Total number of households	5	**48,923**	**48,923**	**50,044**	**50,044**	**50,044**	**50,044**	**52,997**	**52,997**	**52,997**
Refuse:										
Removed at least once a week		32,006	33,494	44,208	44,208	44,208	44,208	46,816	46,816	46,816
Minimum Service Level and Above sub-total		32,006	33,494	44,208	44,208	44,208	44,208	46,816	46,816	46,816
Removed less frequently than once a week										
Using communal refuse dump				4,000	4,000	4,000	4,000	4,236	4,236	4,236
Using own refuse dump						–	–	–	–	–
Other rubbish disposal						–	–	–	–	–
No rubbish disposal		5,962	5,962	5,962	5,962	5,962	5,962	6,314	6,314	6,314
Below Minimum Service Level sub-total		5,962	5,962	9,962	9,962	9,962	9,962	10,550	10,550	10,550
Total number of households	5	**37,968**	**39,456**	**54,170**	**54,170**	**54,170**	**54,170**	**57,366**	**57,366**	**57,366**
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		34,200	30,466	32,321	32,321	32,321	32,321	34,228	34,228	34,228
Sanitation (free minimum level service)			546	579	579	579	579	613	613	613
Electricity/other energy (50kwh per household per month)		6,988	6,988	11,166	11,166	11,166	11,166	11,825	11,825	11,825
Refuse (removed at least once a week)		11,567	11,567	14,429	14,429	14,429	14,429	15,280	15,280	15,280
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)		5,931	4,950	5,358	5,358	5,358	5,358	5,675	5,675	5,675
Sanitation (free sanitation service)			616	739	739	739	739	783	783	783
Electricity/other energy (50kwh per household per month)		5,138	5,138	7,781	7,781	7,781	7,781	8,240	8,240	8,240
Refuse (removed once a week)		7,867	12,574	12,931	12,931	12,931	12,931	13,693	13,693	13,693
Total cost of FBS provided (minimum social package)		**18,936**	**23,278**	**26,809**	**26,809**	**26,809**	**26,809**	**28,391**	**28,391**	**28,391**
Highest level of free service provided										
Property rates (R value threshold)										
Water (kilolitres per household per month)		10	10	10	10	10	10	11	11	11
Sanitation (kilolitres per household per month)				219	219	219	219	232	232	232
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)		3,764	3,000	9,197	9,197	9,197	9,197	9,740	9,740	9,740
Property rates (other exemptions, reductions and rebates)						–	–	–	–	–
Water		6,168	5,126	5,549	5,549	5,549	5,549	5,877	5,877	5,877
Sanitation			616	739	739	739	739	783	783	783
Electricity/other energy		520	520	710	710	710	710	752	752	752
Refuse		210	210	360	360	360	360	381	381	381
Municipal Housing - rental rebates		52								
Housing - top structure subsidies	6	10								
Other		8,167								
Total revenue cost of free services provided (total social package)		**18,892**	**9,472**	**16,555**	**16,555**	**16,555**	**16,555**	**17,532**	**17,532**	**17,532**

DC29 iLembe - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
REVENUE ITEMS:											
Property rates	6										
Total Property Rates											
less Revenue Foregone											
Net Property Rates		–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	6										
Total Service charges - electricity revenue											
less Revenue Foregone											
Net Service charges - electricity revenue		–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	6										
Total Service charges - water revenue		81,347	84,197	84,729	92,858	93,589	93,589	93,589	100,914	111,005	122,106
less Revenue Foregone		5,178	6,597		6,364	8,285	8,285	8,285	9,117	10,029	11,032
Net Service charges - water revenue		76,169	77,601	84,729	86,494	85,304	85,304	85,304	91,797	100,976	111,074
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		16,029	16,181	16,778	17,298	19,977	19,977	19,977	21,553	23,708	26,079
less Revenue Foregone						435	435	435	558	614	676
Net Service charges - sanitation revenue		16,029	16,181	16,778	17,298	19,543	19,543	19,543	20,995	23,094	25,404
Service charges - refuse revenue	6										
Total refuse removal revenue											
Total landfill revenue											
less Revenue Foregone											
Net Service charges - refuse revenue		–	–	–	–	–	–	–	–	–	–
Other Revenue by source											
INTEREST ON CURRENT ACCOUNT		317			720	701	701	701			
TENDER DOCUMENTS		257			243	547	547	547	520	548	578
OTHER INCOME		1,053	6,222	9,738	60	86	86	86	125	132	136
INSURANCE PROCEEDS & LG SETA		351			720	2,971	2,971	2,971			
CLEARANCE CERTIFICATE		365			345	350	350	350	390	429	472
Private Developer KwaDukuza		1,544			171	921	921	921	1,250	1,375	1,513
DOE		–			7,800	13,859	13,859	13,859	12,000	12,720	12,720
TELEPHONE CALLS RECOVERED					207	172	172	172	182	191	202
LG SETA INCOME						–	–		3,604	2,238	2,381
VAT REFUNDS					48,447	3,629	3,629	3,629	5,816	3,554	3,721
SHARED SERVICES & NEW CONNECTION PROJECTS					3,084	3,432	3,432	3,432	3,366	3,492	3,621
DEVELOPERS CONTRIBUTION LOWER TUKELA PI	3	2,422				25,127	25,127	25,127			
Total 'Other' Revenue	1	6,309	6,222	9,738	61,797	51,797	51,797	51,797	27,251	24,679	25,343
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	57,469	97,162	108,262	88,912	98,428	98,428	98,428	101,340	107,794	114,496
Pension and UIF Contributions		8,815			9,440	10,490	10,490	10,490	11,308	12,031	12,801
Medical Aid Contributions		3,392			4,951	5,938	5,938	5,938	6,342	6,748	7,180
Overtime		2,954			4,020	3,396	3,396	3,396	3,627	3,859	4,106
Performance Bonus		3,564			–	–	–		–	–	–
Motor Vehicle Allowance		3,250			3,529	3,348	3,348	3,348	4,666	4,965	5,283
Cellphone Allowance						–	–		–	–	–
Housing Allowances		419			553	576	576	576	615	654	696
Other benefits and allowances		1,055			7,370	7,709	7,709	7,709	8,317	8,849	9,415
Payments in lieu of leave		1,798			2,677	4,191	4,191	4,191	4,402	4,683	4,983
Long service awards					300	300	300	300	300	317	334
Post-retirement benefit obligations	4	651			1,129	1,129	1,129	1,129	1,206	1,283	1,365
sub-total	5	83,366	97,162	108,262	122,882	135,504	135,504	135,504	142,122	151,183	160,659
Less: Employees costs capitalised to PPE									–	–	–
Total Employee related costs	1	83,366	97,162	108,262	122,882	135,504	135,504	135,504	142,122	151,183	160,659
Contributions recognised - capital											
Regional Bulk Infrastructure Grant				74,822	114,035	80,000	80,000	80,000	90,000	81,166	160,000
Total Contributions recognised - capital		–	–	74,822	114,035	80,000	80,000	80,000	90,000	81,166	160,000
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		19,445	24,068	26,214	25,800	33,800	33,800	33,800	23,839	25,153	26,539
Lease amortisation		182			800	800	800	800	1,638	1,711	1,797
Capital asset impairment					5,000	5,000	5,000	5,000	1,200	1,254	1,317
Depreciation resulting from revaluation of PPE	10										
Total Depreciation & asset impairment	1	19,626	24,068	26,214	31,600	39,600	39,600	39,600	26,677	28,118	29,653
Bulk purchases											
Electricity Bulk Purchases											
Water Bulk Purchases		44,871	51,715	59,637	55,689	55,389	55,389	55,389	40,928	46,824	53,591
Total bulk purchases	1	44,871	51,715	59,637	55,689	55,389	55,389	55,389	40,928	46,824	53,591
Transfers and grants											
Cash transfers and grants		–	48,811	28,143	25,284	23,684	23,684	23,684	32,000	28,937	30,297
Non-cash transfers and grants		–	–	–	756	–	–	–	–	–	–
Total transfers and grants	1	–	48,811	28,143	26,040	23,684	23,684	23,684	32,000	28,937	30,297
Contracted services											
MANAGEMENT CONTRACT		8,147	10,710	52,060	5,000	5,000	5,000	5,000	–	–	–
MANAGEMENT CONTRACT					5,000	5,000	5,000	5,000	–	–	–
LEASE OF VEHICLES					5,000	4,198	4,198	4,198	12,000	12,660	13,356
LEASE OF MACHINERY & EQUIPMENT					440	440	440	440	–	–	–
RECONNECTIONS/DISCONNECTIONS					1,500	1,940	1,940	1,940	–	–	–
RECONNECTIONS/DISCONNECTIONS					500	895	895	895	–	–	
RECONNECTIONS/DISCONNECTIONS					700	500	500	500	–	–	
RECONNECTIONS/DISCONNECTIONS					50	50	50	50	–	–	

DC29 iLembe - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
RENT OF OFFICES					250	167	167	**167**	500	529	559
PLANT HIRE					1,000	2,141	2,141	**2,141**	332	350	370
PLANT HIRE					800	800	800	**800**	1,500	1,583	1,670
PLANT HIRE					1,000	1,000	1,000	**1,000**	100	106	111
PLANT HIRE					500	1,700	1,700	**1,700**	100	106	111
PLANT HIRE					900	1,550	1,550	**1,550**	100	106	111
PLANT HIRE					100	100	100	**100**	500	528	557
SECURITY					27,450	23,141	23,141	**23,141**	17,900	20,585	23,673
INSURANCE					1,500	1,500	1,500	**1,500**	1,725	1,898	2,087
VEHICLE HIRE					2,023	2,173	2,173	**2,173**	1,050	1,108	1,169
COMPUTER RENTALS					–	–	–		1,000	1,055	1,113
SALGA GAMES					4,000	4,921	4,921	**4,921**	4,500	4,748	5,009
INSURANCE ENTERPRISE + SMART BOXES					260	100	100	**100**	300	254	268
METER READING - CONTRACTORS					200	200	200	**200**	200	211	223
FAX & COPIER RENTALS					1,800	2,500	2,500	**2,500**	2,500	2,638	2,783
PLANT HIRE									800	1,055	1,113
PLANT HIRE									800	1,055	1,113
sub-total	1	**8,147**	**10,710**	**52,060**	**59,973**	**60,016**	**60,016**	**60,016**	**45,907**	**50,570**	**55,395**
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services		**8,147**	**10,710**	**52,060**	**59,973**	**60,016**	**60,016**	**60,016**	**45,907**	**50,570**	**55,395**
Other Expenditure By Type											
Collection costs											
Contributions to 'other' provisions											
Consultant fees					1,050	2,840	2,840	**2,840**	1,595	1,683	1,776
Audit fees					2,200	2,950	2,950	**2,950**	2,200	2,321	2,449
General expenses	3	81,284	82,674	68,151	9,621	27,728	27,728	**27,728**	16,903	14,984	15,809
ELECTRICITY AND WATER					15,318	20,148	20,148	**20,148**	17,188	19,599	22,361
SPECIAL PROJECTS					2,700	2,900	2,900	**2,900**	2,200	2,321	2,449
SPORT & RECREATION					300	500	500	**500**			
GRANT EXPENDITURE		31,883		23,182	12,250	–	–		10,082	6,500	6,700
CONFERENCES & WORKSHOPS/LEGAL FEES					1,140	1,199	1,199	**1,199**	300	317	334
FUEL AND OIL					7,797	7,000	7,000	**7,000**	7,250	7,650	7,902
SIZA WATER AUDIT FEE					1,300	1,513	1,513	**1,513**			
REFRESHMENTS & LICENCES					1,359	1,004	1,004	**1,004**	1,585	1,672	1,764
TELECOMMUNICATION					2,900	2,900	2,900	**2,900**	2,950	3,113	3,284
PROTECTIVE CLOTHING					1,380	1,300	1,300	**1,300**	1,572	1,658	1,750
MEMBERSHIP FEES					1,077	1,079	1,079	**1,079**	1,486	1,568	1,654
PUBLIC PARTICIPATION					2,500	3,000	3,000	**3,000**	2,000	2,110	2,226
PRINTING AND STATIONERY					1,250	948	948	**948**	1,005	1,060	1,119
POSTAL SERVICES					1,509	1,505	1,505	**1,505**	1,405	1,482	1,563
ANALYSIS OF WATER AND EFFLUENT					2,000	2,415	2,415	**2,415**			
LED					10,145	11,734	11,734	**11,734**	21,617	20,586	20,992
TRAVEL AND ACCOMMODATION					1,343	2,253	2,253	**2,253**	3,595	3,793	4,001
COMMUNICATION AND MARKETING					1,840	2,360	2,360	**2,360**	2,105	2,221	2,343
Disaster Management					3,900	3,300	3,300	**3,300**	3,300	3,482	3,673
TRAINING					1,820	2,020	2,020	**2,020**	2,134	2,271	2,416
Shared Services Expenditure					3,524	3,524	3,524	**3,524**			
Repairs and maintenance		(6,664)				37,459	37,459	**37,459**	48,389	48,276	50,936
Total 'Other' Expenditure	1	**106,503**	**82,674**	**91,334**	**90,222**	**143,578**	**143,578**	**143,578**	**150,861**	**148,664**	**157,500**
by Expenditure Item	8										
Employee related costs											
Other materials		14,459	20,400	33,174	2,860	3,785	3,785	**3,785**	1,905	2,537	2,677
Contracted Services					17,770	31,404	31,404	**31,404**	44,070	43,192	45,572
Other Expenditure					1,300	2,270	2,270	**2,270**	2,414	2,547	2,687
Total Repairs and Maintenance Expenditure	9	14,459	20,400	33,174	21,930	37,459	37,459	37,459	48,389	48,276	50,936

DC29 iLembe - Supporting Table SA2 Consolidated Matrix Financial Performance Budget (revenue source/expenditure type & dept.)

Description R thousand	Ref 1	Vote 1 - BUDGET & TREASURY	Vote 2 - CORPORATE SERVICES	Vote 3 - CORPORATE GOVERNANCE	Vote 4 - OFFICE OF THE MUNICIPAL MANAGER	Vote 5 - PLANNING & DEVELOPMENT	Vote 6 - TECHNICAL SERVICES	Vote 13 - [NAME OF VOTE 13]	Total
Revenue By Source									
Property rates									-
Property rates - penalties & collection charges									-
Service charges - electricity revenue									-
Service charges - water revenue		1,669					90,128		91,797
Service charges - sanitation revenue							20,995		20,995
Service charges - refuse revenue									-
Service charges - other							4,756		4,756
Rental of facilities and equipment			18			276			293
Interest earned - external investments		4,050				55			4,105
Interest earned - outstanding debtors		15,378							15,378
Dividends received									-
Fines									-
Licences and permits									-
Agency services							1,207		1,207
Other revenue		7,066	3,785	–	–	15,150	1,250		27,251
Transfers recognised - operational		60,221	66,471	33,678	14,829	12,703	144,947		332,850
Gains on disposal of PPE									-
Total Revenue (excluding capital transfers and contribution		**88,385**	**70,274**	**33,678**	**14,829**	**28,184**	**263,283**	**–**	**498,633**
Expenditure By Type									
Employee related costs		33,325	25,851	10,720	10,866	3,500	57,859		142,122
Remuneration of councillors				8,286					8,286
Debt impairment							20,426		20,426
Depreciation & asset impairment			1,638				25,039		26,677
Finance charges			2,227				9,502		11,729
Bulk purchases							40,928		40,928
Other materials									–
Contracted services		2,157	34,700	4,500	–	350	4,200		45,907
Transfers and grants							32,000		32,000
Other expenditure		8,491	31,314	10,289	1,805	34,388	64,575		150,861
Loss on disposal of PPE									–
Total Expenditure		**43,973**	**95,729**	**33,795**	**12,671**	**38,238**	**254,530**	**–**	**478,936**
Surplus/(Deficit)		**44,412**	**(25,455)**	**(116)**	**2,158**	**(10,054)**	**8,753**	**–**	**19,697**
Transfers recognised - capital			934				215,754		216,688
Contributions recognised - capital							90,000		90,000
Contributed assets							20,000		20,000
Surplus/(Deficit) after capital transfers & contributions		**44,412**	**(24,521)**	**(116)**	**2,158**	**(10,054)**	**334,507**	**–**	**346,385**

DC29 iLembe - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days		75,859	23,276	9,841	50,297	50,297	50,297	50,297	42,548	37,880	41,492
Other current investments > 90 days											
Total Call investment deposits	2	**75,859**	**23,276**	**9,841**	**50,297**	**50,297**	**50,297**	**50,297**	**42,548**	**37,880**	**41,492**
Consumer debtors											
Consumer debtors		247,537	174,319	161,072	212,454	37,470	37,470	37,470	39,680	41,863	44,165
Less: Provision for debt impairment		(204,205)	(128,797)	(75,694)	(174,985)			–			
Total Consumer debtors	2	**43,332**	**45,522**	**85,378**	**37,470**	**37,470**	**37,470**	**37,470**	**39,680**	**41,863**	**44,165**
Debt impairment provision											
Balance at the beginning of the year		175,555	204,205	128,797	155,638	155,638	155,638	155,638	164,821	173,886	183,450
Contributions to the provision		47,377	45,176	18,739	19,346	19,346	19,346	19,346	20,426	14,979	8,239
Bad debts written off		(18,727)	(120,584)	(71,841)	(76,152)	(76,152)	(76,152)	(76,152)	(85,483)	(90,185)	(95,145)
Balance at end of year		**204,205**	**128,797**	**75,694**	**98,833**	**98,833**	**98,833**	**98,833**	**99,764**	**98,681**	**96,544**
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		785,211	1,002,400	1,185,805	1,676,205	1,676,205	1,676,205	1,676,205	1,981,770	2,409,936	2,811,759
Leases recognised as PPE	3	21,111	22,389		26,222	26,222	26,222	26,222			
Less: Accumulated depreciation		71,543	95,278		193,198	193,198	193,198	193,198			
Total Property, plant and equipment (PPE)	2	**734,779**	**929,511**	**1,185,805**	**1,509,229**	**1,509,229**	**1,509,229**	**1,509,229**	**1,981,770**	**2,409,936**	**2,811,759**
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		4,118	–					–			
Current portion of long-term liabilities		2,107	2,533	2,607	2,850	2,850	2,850	2,850	3,018	3,184	3,359
Total Current liabilities - Borrowing		**6,225**	**2,533**	**2,607**	**2,850**	**2,850**	**2,850**	**2,850**	**3,018**	**3,184**	**3,359**
Trade and other payables											
Trade and other creditors		78,430	65,375	162,130	36,389	45,415	45,415	45,415	48,094	50,739	53,530
Unspent conditional transfers		52,030	33,473		–						
VAT		6,990	4,298		9,026						
Total Trade and other payables	2	**137,451**	**103,147**	**162,130**	**45,415**	**45,415**	**45,415**	**45,415**	**48,094**	**50,739**	**53,530**
Non current liabilities - Borrowing											
Borrowing	4	95,109	85,893	87,778	86,534	86,534	86,534	86,534	83,033	79,532	76,031
Finance leases (including PPP asset element)		10,515	6,415	1,848							
Total Non current liabilities - Borrowing		**105,624**	**92,308**	**89,626**	**86,534**	**86,534**	**86,534**	**86,534**	**83,033**	**79,532**	**76,031**
Provisions - non-current											
Retirement benefits											
List other major provision items											
Refuse landfill site rehabilitation											
Other		3,201	9,845	5,790	9,830	9,830	9,830	9,830	10,410	10,983	11,587
Total Provisions - non-current		**3,201**	**9,845**	**5,790**	**9,830**	**9,830**	**9,830**	**9,830**	**10,410**	**10,983**	**11,587**
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		502,303	632,675	812,063	1,101,987	1,101,987	1,101,987	1,101,987	1,577,915	1,664,700	1,756,259
GRAP adjustments				7,812							
Restated balance		502,303	632,675	819,875	1,101,987	1,101,987	1,101,987	1,101,987	1,577,915	1,664,700	1,756,259
Surplus/(Deficit)		127,269	191,315	292,332	347,276	293,304	293,304	293,304	346,385	531,121	526,460
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments		14,457			37,620	91,591	91,591	91,591	31,404	187,775	510,754
Accumulated Surplus/(Deficit)	1	**644,029**	**823,990**	**1,112,207**	**1,486,883**	**1,486,883**	**1,486,883**	**1,486,883**	**1,955,704**	**2,383,596**	**2,793,473**
Reserves											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	644,029	823,990	1,112,207	1,486,883	1,486,883	1,486,883	1,486,883	1,955,704	2,383,596	2,793,473

DC29 iLembe - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Sustainable Services	Water			192,232	107,536	471,564	517,415	485,922	485,922	493,526	682,610	685,743
	Waste Water Management			33,923	22,187	64,990	77,618	89,832	89,832	88,624	74,374	69,414
	Communicty				4,782	4,796	877	3,425	3,425	509		
	Road Transport					–	1,585	2,576	2,576	2,120	2,160	2,242
Good Governance	ICT				853	1,000	781	145	145			
	Executive & Council			4,078	799	39,464	43,598	41,432	41,432	47,998	55,013	60,909
	Financial Management			74,585	238,432	71,561	77,441	76,797	76,797	88,385	97,477	107,226
	Other Admin				459	45,419	58,893	61,174	61,174	70,256	79,421	87,826
	Human Resource			568	26	12	27	17	17	18	19	20
Ecomic Development	Intergrated Planning			37,835	29,615	34,219	16,013	24,203	24,203	33,884	31,039	31,982
Safety and Security	Disaster Management			2,952					–			
Social Development	Sport & Recreation								–			
									–			
			2									
Total Revenue (excluding capital transfers and contributions)			1	346,173	404,690	733,025	794,247	785,523	785,523	825,321	1,022,113	1,045,362

DC29 iLembe - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Sustainable Services	Water			196,428	215,909	237,086	207,802	237,483	237,483	207,857	217,281	228,367
	Waste Water Management			30,395	41,266	12,922	37,546	39,658	39,658	46,672	42,495	44,641
	Community						3,500	4,220	4,220	7,779	7,670	8,092
Good Governance	Intergrated Planning			25,640	28,786	39,355	21,284	27,308	27,308	38,238	35,122	36,191
	Human Resources				292	801	1,260	1,240	1,240	1,005	1,060	1,118
	Other Admin			29,411	39,104	44,626	52,685	56,638	56,638	81,273	86,211	93,116
	ICT				2,865	4,667	7,355	4,570	4,570	5,352	5,630	5,931
	Financial Management			21,117	32,837	34,376	37,973	43,625	43,625	43,973	46,637	49,588
	Executive and Council			29,871	35,114	60,086	60,757	62,868	62,868	42,737	44,614	47,352
Social Development	Sports and Recreation			–					–			
Public Safety and Security	Disaster Management			–			4,623	3,773	3,773	4,050	4,273	4,508
	Other			9,196		244	12,186	10,835	10,835			
Allocations to other priorities												
Total Expenditure			1	342,059	396,173	434,164	446,971	492,218	492,218	478,936	490,992	518,903

DC29 iLembe - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Sustainable Services	Water	A		102,660	199,787	199,125	245,345	230,894	230,894	208,320	398,505	380,450
Sustainable Services	Waste Water Management	B		12,692	7,900	38,921	58,876	57,637	57,637	52,062	8,733	–
	Community & Social	C				4,953	3,282	5,958	5,958	75		
Good Governance	Executive & Council	D		4,125	2,344				–	30	32	34
Good Governance	Financial Management	E		501	1,179	8,569	17,000	12,035	12,035	11,890	15,329	15,348
Economic Development	Local Economic Development	F		20,243	14,139				-			
Good Governance	Admin	G		216		5,092	7,096	6,846	6,846	6,988	3,673	4,025
Safety and Security	Disaster Management	H			3,839				–			
Sustainable Services	Road Transport	I				–	1,585	2,260	2,260	1,860	1,895	1,967
Social Development	Sports & Recreation	J				–	19,271	6,105	6,105	24,340	–	–
Other		K				39,772						
		L										
		M										
		N										
		O										
		P										
			3									
Total Capital Expenditure			1	140,438	229,188	296,433	352,455	321,734	321,734	305,564	428,166	401,823

DC29 iLembe - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Financial Management										
Complete financial statements submitted to Auditor General by deadline	Date	31-Aug-11	31-Aug-12	31-Aug-12	31-Aug-14	31-Aug-14	31-Aug-14	31-Aug-15	31-Aug-16	31-Aug-17
Maintain an unqualified audit report and obtain a clean audit report	AG Report	Unqualified Audit report by AG	Unqualified Audit report by AG	Unqualified Audit report by AG	Clean Audit report by AG	Clean Audit report by AG	Clean Audit report by AG	Clean Audit report by AG	Clean Audit report by AG	Clean Audit report by AG
Approve annual budget before start of budget year and adjustments budget before 28 February	Date	15-Jun-10	11-May-11	29 May 2014	30/06/2013	30/06/2014	30/06/2014	30-Jun-15	30-Jun-16	30-Jun-17
Increase in revenue collection rate	Percentage	75.0%	67.0%	69.0%	85.0%	85.0%	85.0%	85.0%	90.0%	95.0%
Turnaround time for processing of bids	Number of days	121.5 days	55 days 62 days (Banking Bids)		66 days 90 days (Banking Bids)	67 days 90 days (Banking Bids)	67 days 90 days (Banking Bids)	120 days	120 days	120 days
Payment of creditors within 30 days	Percentage	91.0%	83.0%		100%	100%	100%	100%	100%	100%
Statutory monthly reports to National and Provincial treasuries submitted by the 14th of following month	Percentage reports submitted by deadline	100%	100%		100%	100%	100%	100%	100%	100%
Institutional transformation and development										
Fill vacant posts in the organogram	Percentage of total posts filled	48.0%	78.0%		100.0%	100.0%	100.0%	100%	100%	100%
Complete workplace skills plan by end June	Date	29-Jun-11	28-Jun-12		30-Jun-14	30-Jun-14	30-Jun-14	30-Jun-15	30-Jun-16	30-Jun-17
Good governance and public participation										
Complete IDM annual performance report by 31 August	Date	31-Aug-11	31-Jan-12		1-Aug-14	1-Aug-14	1-Aug-14	31-Aug-15	31-Aug-16	31-Aug-17
Maintain an unqualified audit report and obtain a clean audit report	AG Report	Unqualified Audit report by AG	Unqualified Audit report by AG		Clean Audit report by AG	Clean Audit report by AG	Clean Audit report by AG	Clean Audit report by AG	Clean Audit report by AG	Clean Audit report by AG
IDP/Budget/PMS public participation	Percentage of IDP/Budget/PMS issues	Could not be measured	0		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Intergovernmental relations	Percentage effeciency of operation of mayors forum	86.0%	95.0%		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Annual IDP review adoption by end June	Date	15-Jun-10	20-Jun-12		30-Jun-14	30-Jun-14	30-Jun-14	30-Jun-15	30-Jun-16	30-Jun-17
Internal audit assignments	Number of assignments completed	9	16					21	2	2
Reports from the audit committee	Number of Reports	0	2		4	4	4	2	2	2
Socio Economic Services										
Job creation	Number of jobs created	3000	708							
Disaster Management call centre establishment by 30 June 2011	Date	Service provider appointed	n/a		30/07/2013	30/07/2013	30/07/2013	N/A	N/A	N/A
Emergency Relief within 6 hours from notification	Percentage of incidents responded to within 6 hours	100%	100.0%		100%	100%	100%	100%	100%	100%
Environmental Health	% Complaints/queries resolved	100%	n/a		100%	100%	100%	100%	100%	100%
Service delivery and infrastructure										
New access to household water services	Number of households	790	4,223		5,500	5,500	5,500	?	?	?
New access to household sanitation services	Number of households	5,345	4,314		5,500	5,500	5,500	?	?	?
Capital Expenditure	Percentage spending	58%	85.0%		100%	100%	100%	100%	100%	100%
Maintainance of water infrastructure	% services reinstated within 48 hours	100%	97.9%		100%	100%	100%	100%	100%	100%
Maintainance of sanitation infrastructure	% services reinstated within 24 hours	100%	100.0%		100%	100%	100%	100%	100%	100%
Water losses reduction	Percentage reduction	-1%	0.0%		-10%	-10%	-10%	-6%	-6%	-6%

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

DC29 iLembe - Entities measureable performance objectives

Description	Unit of measurement	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Enterprise Ilembe										
Local Economic Development	Percentage projects implemented by Enterprise Ilembe	100%	80%		100%	100%	100%	100%	100%	100%

DC29 iLembe - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2010/11 Audited Outcome	2011/12 Audited Outcome	2012/13 Audited Outcome	Current Year 2013/14 Original Budget	Current Year 2013/14 Adjusted Budget	Current Year 2013/14 Full Year Forecast	Current Year 2013/14 Pre-audit outcome	2014/15 Medium Term Revenue & Expenditure Framework Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	4.8%	3.4%	2.2%	3.3%	2.8%	2.8%	2.8%	3.2%	3.4%	3.5%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	13.2%	10.2%	7.4%	7.7%	7.8%	7.8%	7.8%	9.1%	9.3%	9.3%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	23.5%	-2.8%	-28.9%	0.0%	0.0%	0.0%	0.0%	-39.7%	-50.2%	-52.9%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	1.0	0.8	1.0	1.9	1.9	1.9	1.9	1.7	1.6	1.6
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.0	0.8	1.0	1.9	1.9	1.9	1.9	1.7	1.6	1.6
Liquidity Ratio	Monetary Assets/Current Liabilities	0.6	0.3	0.1	1.0	1.0	1.0	1.0	0.8	0.7	0.7
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		65.4%	67.9%	78.3%	56.8%	90.8%	90.8%	90.8%	80.0%	79.4%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		65.4%	67.7%	78.3%	56.8%	90.8%	90.8%	90.8%	80.0%	79.4%	79.2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	15.3%	12.9%	31.8%	9.4%	9.6%	9.6%	9.6%	9.4%	9.0%	8.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within'MFMA' s 65(e))	60.0%	91.0%	100.0%	80.0%	85.0%	85.0%	85.0%	95.0%	100.0%	100.0%
Creditors to Cash and Investments		101.5%	310.9%	1168.7%	66.1%	135.2%	135.2%	135.2%	100.0%	116.0%	112.3%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ)	9,284	10,264	11,926	9,660	9,660	9,660	9,660	9,370	8,902	8,457
	Total Cost of Losses (Rand '000)	20,206	24,473	31,399	25,433	25,433	25,433	25,433	24,670	23,437	22,265
	% Volume (units purchased and generated less units sold)/units purchased and generated	45.0%	48.0%	52.0%	33.0%	33.0%	33.0%	33.0%	30.0%	25.0%	20.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	24.4%	24.0%	26.2%	26.0%	29.3%	29.3%	29.3%	28.5%	27.4%	26.5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	25.8%	25.5%	0.0%	27.6%	30.1%	64.0%		30.2%	29.0%	28.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	4.2%	5.0%	8.0%	4.6%	8.1%	8.1%		9.7%	8.7%	8.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	9.4%	8.7%	8.7%	9.3%	10.9%	10.9%	10.9%	7.7%	7.4%	7.2%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	12.8	24.5	14.0	34.1	34.1	34.1	7.8	6.7	6.6	7.1
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	56.3%	54.6%	129.1%	41.4%	40.7%	40.7%	40.7%	39.8%	38.1%	36.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	3.8	0.8	0.5	1.9	1.1	1.1	1.1	1.6	1.4	1.5

DC29 iLembe - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	2001 Census	2007 Survey	2011 Census	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
					Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics											
Population		535	560	597	805	805	805	860	607	607	607
Females aged 5 - 14			71	71	71	71	71	71	63	63	63
Males aged 5 - 14			71	71	71	71	71	71	65	65	65
Females aged 15 - 34			105	105	105	105	105	105	117	117	117
Males aged 15 - 34			95	95	95	95	95	95	112	112	112
Unemployment			99	94	387	450	450	450	51	51	51
Monthly household income (no. of households)	1, 12										
No income			2,600	2,600	–	–	–	–	64,214	64,214	64,214
R1 - R1 600			60,521	60,521	60,521	60,521	60,521	60,521	67,404	67,404	67,404
R1 601 - R3 200			11,208	11,208	11,208	11,208	11,208	11,208	7,915	7,915	7,915
R3 201 - R6 400			6,489	6,489	6,489	6,489	6,489	6,489	3,798	3,798	3,798
R6 401 - R12 800			2,932	2,932	2,932	2,932	2,932	2,932	2,776	2,776	2,776
R12 801 - R25 600			886	886	886	886	886	886	1,883	1,883	1,883
R25 601 - R51 200			315	315	315	315	315	315	886	886	886
R52 201 - R102 400			117	117	117	117	117	117	213	213	213
R102 401 - R204 800			43	43	43	43	43	43	85	85	85
R204 801 - R409 600			39	39	39	39	39	39	74	74	74
R409 601 - R819 200											
> R819 200											
Poverty profiles (no. of households)											
< R2 060 per household per month	13										
Insert description	2										
Household/demographics (000)											
Number of people in municipal area					805,239	805,239	805,239	805,239	607	607	607
Number of poor people in municipal area					5,636	5,636	5,636	5,636	6	6	6
Number of households in municipal area			120,390		145,907	145,907	145,907	145,907	158	158	158
Number of poor households in municipal area											
Definition of poor household (R per month)											
Housing statistics	3										
Formal											
Informal											
Total number of households		-	-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4										
Dwellings provided by province/s											
Dwellings provided by private sector	5										
Total new housing dwellings		-	-	-	-	-	-	-	-	-	-
Economic	6										
Inflation/inflation outlook (CPIX)						5.7%	5.7%	5.7%	5.7%	5.7%	5.7%
Interest rate - borrowing						9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Interest rate - investment						27.0%	27.0%	27.0%	27.0%	27.0%	27.0%
Remuneration increases						10.5%	10.5%	10.5%	10.5%	10.5%	10.5%
Consumption growth (electricity)											
Consumption growth (water)											
Collection rates	7										
Property tax/service charges											
Rental of facilities & equipment											
Interest - external investments						6.2%	6.2%	6.2%	6.2%	6.2%	6.2%
Interest - debtors						6.2%	6.2%	6.2%	6.2%	6.2%	6.2%
Revenue from agency services											

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
			27,391	34,200	30,466	31,380	31,380	31,380	32,321	33,291	36,620
			–	–			–		–	–	1,345
	8		76,919	75,080	85,804	92,031	92,031	92,031	98,531	107,031	108,847
	10		4,570	390	6,580	12,740	12,740	12,740	10,280	8,280	5,290
			108,880	109,670	122,850	136,151	136,151	136,151	141,132	148,602	152,102
	9										
	10										
			51,067	50,277	50,277	23,796	23,796	23,796	18,815	11,345	7,845
			51,067	50,277	50,277	23,796	23,796	23,796	18,815	11,345	7,845
			159,947	**159,947**	**173,127**	**159,947**	**159,947**	**159,947**	**159,947**	**159,947**	**159,947**
			25,185	26,842	26,842	9,738	9,738	9,738	9,738	9,738	9,738
			2,015	2,100	2,100	5,000	5,000	5,000	6,100	6,500	6,500
			–	–	–	–			–	–	–
			73,538	77,553	77,553	106,170	106,170	106,170	110,770	115,970	119,782
			–	–	–				–	–	–
			100,738	106,495	106,495	120,908	120,908	120,908	126,608	132,208	136,020
			59,209	53,452	53,452	39,039	33,339	33,339	33,339	27,739	23,927
			59,209	53,452	53,452	39,039	33,339	33,339	33,339	27,739	23,927
			159,947	**159,947**	**159,947**	**159,947**	**154,247**	**154,247**	**159,947**	**159,947**	**[illegible]9,947**
					10,910	10,913	10,913	10,918	10,918	10,918	10,920

DC29 iLembe - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	2001 Census	2007 Survey	2011 Census	2010/11 Outcome	2011/12 Outcome	2012/13 Outcome	Current Year 2013/14 Original Budget	2014/15 Medium Term Revenue & Expenditure Framework Outcome	Outcome	Outcome
					22,950	22,950	22,950	22,950	22,950	22,950	22,950
			–	–	33,860	33,863	33,863	33,868	33,868	33,868	33,870
					2,560	2,560	2,560	2,569	2,569	2,569	3,674
					12,500	12,500	12,500	12,500	12,500	12,500	12,500
			–	–	15,060	15,060	15,060	15,069	15,069	15,069	16,174
			–	–	**48,920**	**48,923**	**48,923**	**48,937**	**48,937**	**48,937**	**50,044**
					32,003	32,006	33,494	40,839	39,580	40,839	44,208
			–	–	32,003	32,006	33,494	40,839	39,580	40,839	44,208
									2,900	2,900	4,000
					5,962	5,962	5,962	5,962	5,962	5,962	5,962
			–	–	5,962	5,962	5,962	5,962	8,862	8,862	9,962
			–	–	**37,965**	**37,968**	**39,456**	**46,801**	**48,442**	**49,701**	**54,170**

Municipal in-house services	Ref.		2010/11 Outcome	2011/12 Outcome	2012/13 Outcome	Current Year 2013/14 Original Budget	Adjusted Budget	Full Year Forecast	2014/15 Medium Term Revenue & Expenditure Framework Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
			27,391	34,200	34,200	31,380	31,380	31,380	32,321	33,291	36,620
			–	–	–		–		–	–	1,345
	8		76,919	75,080	75,080	92,031	92,031	92,031	98,531	107,031	108,847
	10		4,570	390	390	12,740	12,740	12,740	10,280	8,280	5,290
			108,880	109,670	109,670	136,151	136,151	136,151	141,132	148,602	152,102
	9										
	10										
			51,067	50,277	50,277	23,796	23,796	23,796	18,815	11,345	7,845
			51,067	50,277	50,277	23,796	23,796	23,796	18,815	11,345	7,845
			159,947	**159,947**	**159,947**	**159,947**	**159,947**	**159,947**	**159,947**	**159,947**	**159,947**
			25,185	26,842	26,842	9,738	9,738	9,738	9,738	9,738	9,738
			2,015	2,100	2,100	5,000	5,000	5,000	6,100	6,500	6,500
			–	–	–	–			–	–	–
			73,538	77,553	77,553	106,170	106,170	106,170	110,770	115,970	119,782
			–	–	–				–	–	–
			100,738	106,495	106,495	120,908	120,908	120,908	126,608	132,208	136,020
			59,209	53,452	53,452	39,039	33,339	33,339	33,339	27,739	23,927
			59,209	53,452	53,452	39,039	33,339	33,339	33,339	27,739	23,927
			159,947	**159,947**	**159,947**	**159,947**	**154,247**	**154,247**	**159,947**	**159,947**	**159,947**
			–	–	–	–	–	–	–	–	–
			–	–	–	–	–	–	–	–	–
			–	–	–	–	–	–	–	–	–
			–	–	–	–	–	–	–	–	–

DC29 iLembe Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	77,285	21,024	13,872	55,026	33,581	33,581	33,581	48,086	43,723	47,656
Cash + investments at the yr end less applications - R'000	18(1)b	2	(8,004)	(31,367)	(14,216)	44,263	50,275	50,275	50,275	37,483	32,230	35,423
Cash year end/monthly employee/supplier payments	18(1)b	3	3.8	0.8	0.5	1.9	1.1	1.1	1.1	1.6	1.4	1.5
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	127,269	191,315	292,332	347,276	293,304	293,304	293,304	346,385	531,121	526,460
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(2.2%)	0.0%	(1.0%)	(4.0%)	(6.0%)	(6.0%)	2.1%	4.0%	4.0%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	65.4%	67.7%	78.3%	56.8%	90.8%	90.8%	90.8%	80.0%	79.4%	79.2%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	51.3%	45.5%	18.5%	18.1%	15.2%	15.2%	15.2%	17.3%	11.6%	5.8%
Capital payments % of capital expenditure	18(1)c;19	8	100.1%	100.0%	101.1%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	23.5%	(4.9%)	(7.2%)	0.0%	0.0%	0.0%	0.0%	(7.7%)	(9.1%)	(5.4%)
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	0.8%	151.0%	(66.3%)	0.0%	0.0%	0.0%	5.9%	5.5%	5.5%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	2.0%	2.2%	2.8%	1.5%	2.5%	2.5%	3.2%	2.4%	2.0%	1.8%
Asset renewal % of capital budget	20(1)(vi)	14	14.3%	0.0%	0.4%	3.3%	4.2%	4.2%	0.0%	0.0%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2

2. Deduct cash and investment applications (defined) from cash balances

3. Indicative of sufficient liquidity to meet average monthly operating payments

4. Indicative of funded operational requirements

5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

6. Realistic average cash collection forecasts as % of annual billed revenue

7. Realistic average increase in debt impairment (doubtful debt) provision

8. Indicative of planned capital expenditure level & cash payment timing

9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing

10. Substantiation of National/Province allocations included in budget

11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection

14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Description	MFMA section	Ref	2010/11	2011/12	2012/13	Original Budget 2013/14	Adjusted Budget 2013/14	Full Year Forecast 2013/14	Pre-audit outcome 2013/14	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Supporting indicators												
% incr *total service charges (incl prop rates)*	18(1)a			3.8%	6.0%	5.0%	2.0%	0.0%	0.0%	8.1%	10.0%	10.0%
% incr Property Tax	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - electricity revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - water revenue	18(1)a			1.9%	9.2%	2.1%	(1.4%)	0.0%	0.0%	7.6%	10.0%	10.0%
% incr Service charges - sanitation revenue	18(1)a			1.0%	3.7%	3.1%	13.0%	0.0%	0.0%	7.4%	10.0%	10.0%
% incr Service charges - refuse revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr in Service charges - other	18(1)a			0.0%	(100.0%)	0.0%	37.2%	0.0%	0.0%	23.3%	10.0%	10.0%
Total billable revenue	18(1)a		92,295	95,841	101,825	106,889	108,720	108,720	108,720	117,840	129,612	142,544
Service charges			92,197	95,733	101,507	106,602	108,703	108,703	108,703	117,547	129,302	142,232
Property rates			–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue			–	–	–	–	–	–	–	–	–	–
Service charges - water revenue			76,169	77,601	84,729	86,494	85,304	85,304	85,304	91,797	100,976	111,074
Service charges - sanitation revenue			16,029	16,181	16,778	17,298	19,543	19,543	19,543	20,995	23,094	25,404
Service charges - refuse removal			–	–	–	–	–	–	–	–	–	–
Service charges - other			–	1,951	–	2,810	3,857	3,857	3,857	4,756	5,231	5,754
Rental of facilities and equipment			98	108	318	287	17	17	17	293	311	312
Capital expenditure excluding capital grant funding			12,103	32,250	117,252	144,124	108,256	108,256	108,256	97,943	87,059	156,233
Cash receipts from ratepayers	18(1)a		77,295	84,025	99,054	106,186	160,639	160,639	160,639	129,380	136,955	148,759
Ratepayer & Other revenue	18(1)a		118,269	124,148	126,503	186,961	176,944	176,944	176,944	161,677	172,482	187,839
Change in consumer debtors (current and non-current)			40,970	103	79,063	(87,179)	(87,179)	(87,179)	(87,179)	2,610	2,577	2,718
Operating and Capital Grant Revenue	18(1)a		343,888	455,938	519,806	486,651	500,622	500,622	500,622	549,538	764,138	692,966
Capital expenditure - total	20(1)(vi)		140,438	229,188	296,433	352,455	321,734	321,734	321,734	305,564	428,166	401,823
Capital expenditure - renewal	20(1)(vi)		20,084	–	1,198	11,700	13,599	13,599		–	–	–
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY												
DoRA capital grants total MFY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants										–	–	–
Average annual collection rate (arrears inclusive)												
DoRA operating												
Equitable Share										253,386	289,560	332,346
FMG										1,250	1,250	1,250
MSIG										890	934	967
										255,526	**291,744**	**334,563**
DoRA capital												
MWIG										49,692	44,000	219,154
MIG & Regional Bulk										307,501	475,114	578,823
Rural Roads & EPWP										2,807	2,120	2,160
Water Services Operating Grant Subsidy										11,139	7,861	5,000
										371,139	**529,095**	**805,137**
Trend												
Change in consumer debtors (current and non-current)			40,970	103	79,063	(87,179)	2,610	2,577	2,718	–	–	–
Total Operating Revenue			340,994	404,690	413,540	471,881	462,157	462,157	462,157	498,633	552,085	605,390
Total Operating Expenditure			342,059	396,173	434,164	446,971	492,218	492,218	492,218	478,936	490,992	518,903
Operating Performance Surplus/(Deficit)			(1,065)	8,517	(20,624)	24,910	(30,061)	(30,061)	(30,061)	19,697	61,092	86,487
Cash and Cash Equivalents (30 June 2012)										48,086		
Revenue												
% Increase in Total Operating Revenue				18.7%	2.2%	14.1%	(2.1%)	0.0%	0.0%	7.9%	10.7%	[illegible]
% Increase in Property Rates Revenue				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

DC29 iLembe Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
% Increase in Electricity Revenue				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Property Rates & Services Charges				3.8%	6.0%	5.0%	2.0%	0.0%	0.0%	8.1%	10.0%	10.0%
Expenditure												
% Increase in Total Operating Expenditure				15.8%	9.6%	2.9%	10.1%	0.0%	0.0%	(2.7%)	2.5%	5.7%
% Increase in Employee Costs				16.5%	11.4%	13.5%	10.3%	0.0%	0.0%	4.9%	6.4%	6.3%
% Increase in Electricity Bulk Purchases				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)					213956.1146	211865.2064				271224.339		
Average Cost Per Councillor (Remuneration)					206952.4	239646.0667				276197.0557		
R&M % of PPE			2.0%	2.2%	2.8%	1.5%	2.5%	2.5%		2.4%	2.0%	1.8%
Asset Renewal and R&M as a % of PPE			5.0%	2.0%	3.0%	2.0%	3.0%	3.0%		2.0%	2.0%	2.0%
Debt Impairment % of Total Billable Revenue			51.3%	45.5%	18.5%	18.1%	15.2%	15.2%	15.2%	17.3%	11.6%	5.8%
Capital Revenue												
Internally Funded & Other (R'000)			12,103	32,250	117,252	144,124	108,256	108,256	108,256	97,943	87,059	156,233
Borrowing (R'000)			–	–	–	–	–	–	–	–	–	–
Grant Funding and Other (R'000)			128,334	196,937	179,181	208,331	213,478	213,478	213,478	207,621	341,107	245,590
Internally Generated funds % of Non Grant Funding			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			91.4%	85.9%	60.4%	59.1%	66.4%	66.4%	66.4%	67.9%	79.7%	61.1%
Capital Expenditure												
Total Capital Programme (R'000)			140,438	228,508	256,661	352,455	321,734	321,734	321,734	305,484	428,166	401,823
Asset Renewal			20,084	–	1,198	11,700	13,599	13,599	13,599	–	–	–
Asset Renewal % of Total Capital Expenditure			14.3%	0.0%	0.4%	3.3%	4.2%	4.2%	4.2%	0.0%	0.0%	0.0%
Cash												
Cash Receipts % of Rate Payer & Other			65.4%	67.7%	78.3%	56.8%	90.8%	90.8%	90.8%	80.0%	79.4%	79.2%
Cash Coverage Ratio			0	0	0	0	0	0	0	0	0	0
Borrowing												
Credit Rating (2009/10)										0		
Capital Charges to Operating			4.8%	3.4%	2.2%	3.3%	2.8%	2.8%	2.8%	3.2%	3.4%	3.5%
Borrowing Receipts % of Capital Expenditure			23.5%	(4.9%)	(7.2%)	0.0%	0.0%	0.0%	0.0%	(7.7%)	(9.1%)	(5.4%)
Reserves												
Surplus/(Deficit)			(8,004)	(31,367)	(14,216)	44,263	50,275	50,275	50,275	37,483	32,230	35,423
Free Services												
Free Basic Services as a % of Equitable Share			10.6%	11.3%	11.8%	10.6%	10.6%	10.6%		9.8%	8.4%	7.6%
Free Services as a % of Operating Revenue (excl operational transfers)			15.1%	7.2%	12.6%	8.6%	9.2%	9.2%		10.6%	9.9%	9.1%
High Level Outcome of Funding Compliance												
Total Operating Revenue			340,994	404,690	413,540	471,881	462,157	462,157	462,157	498,633	552,085	605,390
Total Operating Expenditure			342,059	396,173	434,164	446,971	492,218	492,218	492,218	478,936	490,992	518,903
Surplus/(Deficit) Budgeted Operating Statement			(1,065)	8,517	(20,624)	24,910	(30,061)	(30,061)	(30,061)	19,697	61,092	86,487
Surplus/(Deficit) Considering Reserves and Cash Backing			(9,069)	(22,850)	(34,840)	69,173	20,214	20,214	20,214	57,180	93,322	121,910
MTREF Funded (1) / Unfunded (0)		15	0	0	0	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗		15	✗	✗	✗	✓	✓	✓	✓	✓	✓	✓

DC29 iLembe - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
							Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
<u>Property rates</u> *(rate in the Rand)*	1								
Residential properties									
Residential properties - vacant land									
Formal/informal settlements									
Small holdings									
Farm properties - used									
Farm properties - not used									
Industrial properties									
Business and commercial properties									
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties									
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
<u>Exemptions, reductions and rebates</u> *(Rands)*									
Residential properties									
R15 000 threshhold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate									
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								
<u>Water tariffs</u>									
Domestic									
Basic charge/fixed fee *(Rands/month)*			27	29	32	35	38	42	46
Service point - vacant land *(Rands/month)*			70	74	80	88	96	106	117
Water usage - flat rate tariff *(c/kl)*		0-6 kl					-	-	-
Water usage - life line tariff		Indigent 7-10kl	-	-	-		-	-	-
Water usage - Block 1 (c/kl)		7-10KL	-	-	-		-	-	-
Water usage - Block 2 (c/kl)		11-20kl	7	8	8	9	10	11	12
Water usage - Block 3 (c/kl)		21-30KL	8	8	9	10	11	12	13
Water usage - Block 4 (c/kl)		>30KL	10	11	12	13	14	16	17
Other	2		13	14	15	16	18	20	22

DC29 iLembe - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2010/11	2011/12	2012/13	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework		
							Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Exemptions, reductions and rebates *(Rands)*									
[Insert lines as applicable]									
Water tariffs									
0 – 6kl		(fill in thresholds)			-	-			
7 – 10kl Registered Indigent Consumers Only.		(fill in thresholds)			-	-			
7 -10kl		(fill in thresholds)			8	8	9	10	11
11 - 20kl		(fill in thresholds)			9	9	10	11	12
21 – 30kl		(fill in thresholds)			12	12	13	14	16
>30 kl		(fill in thresholds)			15	15	17	18	20
0 – 6kl		(fill in thresholds)			-	-	-	-	-
7 – 10kl Registered Indigent Consumers Only.		(fill in thresholds)			-	-	-	-	-
7 -10kl					32	32	35	38	42
11 - 20kl					32	32	35	38	42
21 – 30kl		(fill in thresholds)			32	32	35	38	42
>30 kl		(fill in thresholds)			32	32	35	38	42

DC29 iLembe - Supporting Table SA14 Household bills

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15 % incr.	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy		27.49	29.42	31.19	34.80	34.80	34.80	10.0%	38.28	42.11	46.32
Water: Consumption		469.56	511.71	542.41	265.30	265.30	265.30	10.0%	291.83	321.01	353.11
Sanitation					255.50	255.50	255.50	10.0%	281.05	309.16	340.07
Refuse removal											
Other											
sub-total		497.05	541.13	573.60	555.60	555.60	555.60	10.0%	611.16	672.27	739.50
VAT on Services		69.59	69.59	73.76	77.78	77.78	77.78		85.56	94.12	103.53
Total large household bill:		566.64	610.72	647.36	633.38	633.38	633.38	10.0%	696.72	766.39	843.03
% increase/-decrease			7.8%	6.0%	(2.2%)	–	–		10.0%	10.0%	10.0%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy		27.49	27.49	29.14	34.64	34.64	34.64	10.0%	38.10	41.91	46.11
Water: Consumption		158.21	158.21	167.70	200.42	200.42	200.42	10.0%	220.46	242.51	266.76
Sanitation					182.50	182.50	182.50	10.0%	200.75	220.83	242.91
Refuse removal											
Other											
sub-total		185.70	185.70	196.84	417.56	417.56	417.56	10.0%	459.31	505.24	555.77
VAT on Services		26.00	27.00	28.62	58.46	58.46	58.46		64.30	70.73	77.81
Total small household bill:		211.70	212.70	225.46	476.02	476.02	476.02	10.0%	523.62	575.98	633.58
% increase/-decrease			0.5%	6.0%	111.1%	–	–		10.0%	10.0%	10.0%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy		27.49	27.49	29.14	34.64	34.64	34.64	10.0%	38.10	41.91	46.11
Water: Consumption		158.21	158.21	167.70	200.42	200.42	200.42	10.0%	220.46	242.51	266.76
Sanitation					182.50	182.50	182.50	10.0%	200.75	220.83	242.91
Refuse removal											
Other											
sub-total		185.70	185.70	196.84	417.56	417.56	417.56	10.0%	459.31	505.24	555.77
VAT on Services											
Total small household bill:		185.70	185.70	196.84	417.56	417.56	417.56	10.0%	459.31	505.24	555.77
% increase/-decrease			–	6.0%	112.1%	–	–		10.0%	10.0%	10.0%

DC29 iLembe - Supporting Table SA15 Investment particulars by type

Investment type R thousand	Ref	2010/11 Audited Outcome	2011/12 Audited Outcome	2012/13 Audited Outcome	Current Year 2013/14 Original Budget	Current Year 2013/14 Adjusted Budget	Current Year 2013/14 Full Year Forecast	2014/15 Medium Term Revenue & Expenditure Framework Budget Year 2014/15	2014/15 Medium Term Revenue & Expenditure Framework Budget Year +1 2015/16	2014/15 Medium Term Revenue & Expenditure Framework Budget Year +2 2016/17
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		70,936	41,959	29,956	71,889	71,889	71,889	65,317	62,206	67,460
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	**70,936**	**41,959**	**29,956**	**71,889**	**71,889**	**71,889**	**65,317**	**62,206**	**67,460**
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		22,167	–	–	5,330	5,330	5,330			
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		**22,167**	–	–	5,330	5,330	5,330	–	–	–
Consolidated total:		**93,104**	**41,959**	**29,956**	**77,219**	**77,219**	**77,219**	**65,317**	**62,206**	**67,460**

DC29 iLembe - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														
ABSA		30 yrs	Fixed / Zero Coupon	Yes	Fixed	7.95			30 June 2025	21,593	1,476			23,069
Investec		90 days	Call deposit	No	Fixed	5.85			01 September 2015	32,566	1,183			33,749
FNB		60 days	Call deposit	No	Fixed	5.25			01 August 2015	27,421	1,341			28,761
														-
														-
														-
														-
Municipality sub-total										81,579	4,000	-	-	85,579
Entities														
														-
Standard Bank			Investment Account							5,330	105			5,435
														-
														-
														-
														-
														-
Entities sub-total										5,330	105	-	-	5,435
TOTAL INVESTMENTS AND INTEREST	1									86,909	4,105	-	-	91,014

DC29 iLembe - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Parent municipality										
Long-Term Loans (annuity/reducing balance)		65,109	55,893	57,778	56,534	56,534	56,534	53,033	49,532	46,031
Long-Term Loans (non-annuity)		30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Local registered stock										
Instalment Credit										
Financial Leases		10,515	6,415	1,848						
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	**105,624**	**92,308**	**89,626**	**86,534**	**86,534**	**86,534**	**83,033**	**79,532**	**76,031**
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	–	–	–	–	–	–	–	–	–
Total Borrowing	1	**105,624**	**92,308**	**89,626**	**86,534**	**86,534**	**86,534**	**83,033**	**79,532**	**76,031**

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	–	–	–	–	–	–	–	–	–
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	–	–	–	–	–	–	–	–	–
Total Unspent Borrowing	1	–	–	–	–	–	–	–	–	–

DC29 iLembe - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
RECEIPTS:	1, 2									
<u>Operating Transfers and Grants</u>										
National Government:		**180,053**	**236,453**	**251,960**	**278,320**	**278,281**	**278,281**	**319,018**	**367,026**	**404,594**
Local Government Equitable Share		178,694	206,613	227,576	253,386	253,386	253,386	290,468	336,439	372,497
Finance Management		565	1,250	1,250	1,250	1,210	1,210	1,250	1,250	1,300
Municipal Systems Improvement		794	790	1,000	–	–	–			
Water Services Operating Subsidy		–			–	–	–	300	400	500
EPWP Incentive				1,168	–	–	–			
MIG Funded			27,800	20,966	23,684	23,685	23,685	27,000	28,937	30,297
Provincial Government:		**34,201**	**7,411**	**24,499**	**–**	**13,683**	**13,683**	**10,700**	**8,250**	**8,400**
EI Roll overs				2,500			–			
Development Planning Shared Services - COGTA		2,743					–	1,000	250	400
2010 World Cup		3,508					–			
Corridor Grant		4,000		7,400		500	500	5,000	3,000	3,000
Maphumulo Small town regeneration		614					–	4,700	5,000	5,000
North Coast Wine Project		3,412				531	531			
Agri Processing Grant		9,663					–			
Amacambini Development Project		198					–			
Intergrated Craft Hub		5				227	227			
Moringa Tree Plantation		38					–			
Broadband Project Grant		3,093					–			
Biodiesel Grant		3,300					–			
Agricultural hub IDC		622				2,819	2,819			
Restoration to beaches		2,952					–			
Drought Relief		51					–			
Other grants						695	695			
Land Management Program			1,800				–			
Shared Services -			1,611				–			
Nonoti Beach			1,000				–			
Ilembe Spatial Development Plan			2,500				–			
LED			500				–	–	–	–
Schools Nutrition Programme				9,900		3,500	3,500	–	–	–
IDC SOCIAL CAPITAL						1,623	1,623			
Citizen Satisfaction Survey				1,130		509	509			
Environmental Management Framework						270	270			
Provincial Township Establishment						1,651	1,651			
Other transfers and grants - UNSPENT GRANT				3,569		175	175	–	–	–
SPATIAL DEVELOPMENT PLAN GRANT						470	470			
IGR GRANT						65	65			
MUN , GOV & ADMIN						503	503			
DISASTER MANAGEMENT GRANT (DBSA)						145	145			
Other grant providers:		**1,300**	**486**	**2,814**	**–**	**–**	**–**	**–**	**–**	**–**
IDC		1,024		1,950						
LG Seta		276	486	864				–	–	–
Total Operating Transfers and Grants	5	**215,555**	**244,350**	**279,273**	**278,320**	**291,964**	**291,964**	**329,718**	**375,276**	**412,994**
<u>Capital Transfers and Grants</u>										
National Government:	–	**126,931**	**154,005**	**291,657**	**302,656**	**297,801**	**297,801**	**296,757**	**460,072**	**439,972**
Municipal Infrastructure Grant (MIG)		89,223	106,001	179,292	132,018	150,561	150,561	157,985	163,975	171,680
Rural Transport Services and Infrastructure			1,688	1,776	1,585	2,576	2,576	2,120	2,160	2,242
Regional Bulk Infrastructure		36,264	37,077		114,035	80,000	80,000	90,000	81,166	160,000
Water Affairs				94,900			–			
Water Conservation Demand		1,444	3,295				–			
Waste Water Works			5,944				–			
ACIP (DWA)				2,436	–		–			
Water Services Opearting Grant				7,642	9,771	11,139	11,139	4,500	2,650	3,000
EPWP					877	2,349	2,349	2,218		
MSIG					781	890	890	934	967	1,018
MWIG					43,589	49,635	49,635	39,000	209,154	102,032
FMG - COMPUTERS						40	40			
Melville Package Plant				5,611		611	611			
Provincial Government:		**1,018**	**17,505**	**2,500**	**2,166**	**–**	**–**	**9,931**	**9,956**	**–**
Massification - COGTA		167	17,505	2,500	–		–	9,931	9,956	
Township development grant		76					–			
Nonoti Beach Resort		351					–			
COGTA		187					–			
Disaster Management Grant		238					–			
Sport & Recreation					2,166		–			
District Municipality:		**–**	**–**	**–**	**17,544**	**20,000**	**25,507**	**20,000**	**–**	**–**
KwaDukuza Municipality MIG Transfer					17,544	20,000	20,000	20,000		
Ndwedwe Town Development - (incl rollover)							5,507			
Other grant providers:		**385**	**24,194**	**–**	**48,447**	**–**	**–**	**–**	**–**	**–**
IDC		187								
DBSA-Call Centre			1,967							
Vat Refunds			22,227		48,447					
Other		198								
Total Capital Transfers and Grants	5	**128,334**	**195,704**	**294,157**	**370,813**	**317,801**	**323,308**	**326,688**	**470,028**	**439,972**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	0	343,888	440,055	573,430	649,133	609,764	615,271	656,406	845,304	852,966

DC29 iLembe - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		**180,053**	**236,961**	**256,443**	**278,320**	**278,281**	**278,281**	**319,018**	**367,026**	**404,594**
Local Government Equitable Share		178,694	206,613	228,010	253,386	253,386	253,386	290,468	336,439	372,497
Finance Management		565	1,695	1,390	1,250	1,210	1,210	1,250	1,250	1,300
Municipal Systems Improvement		794	853				–			
Water Services Operating Subsidy		–					–	300	400	500
Department of Water Affairs				558						
MIG Funded			27,800	26,485	23,684	23,685	23,685	27,000	28,937	30,297
Provincial Government:		**34,252**	**25,964**	**12,553**	**–**	**13,683**	**13,683**	**10,700**	**8,250**	**8,400**
Development Planning Shared Services - COGTA		2,743					–	1,000	250	400
2010 World Cup		3,508					–			
Corridor Grant		4,000	877	7,400		500	500	5,000	3,000	3,000
Maphumulo Small town regeneration		614					–	4,700	5,000	5,000
North Coast Wine Project		3,412				531	531			
Agri Processing Grant		9,663				2,819	2,819			
Amacambini Development Project		198					–			
Intergrated Craft Hub		5				227	227			
Moringa Tree Plantation		38					–			
Broadband Project Grant		3,093					–			
Biodiesel Grant		3,300					–			
Agricultural hub IDC		622					–			
District Growth and Development Summit - COGTA			342				–			
Restoration to beaches		2,952		4,796			–			
Drought Relief		102					–			
Other grants						695	695			
Sports and Recreation Infrastructure			18,045				–			
Land Management Program			2,070				–			
Shared Services -			74	297			–			
Nonoti Beach			133				–			
Ilembe Spatial Development Plan			404				–			
LED			343				–	–		
Schools Nutrition Programme						3,500	3,500	–		
IDC SOCIAL CAPITAL						1,623	1,623			
Citizen Satisfaction Survey						509	509			
Environmental Management Framework			819			270	270			
Provincial Township Establishment						1,651	1,651	–		
SECTION 78 ASSESSMENT GRANT						175	175			
SPATIAL DEVELOPMENT PLAN GRANT						470	470			
IGR			633			65	65			
Municipal Governance & Admin				60		503	503			
DISASTER MANAGEMENT GRANT (DBSA)						145	145			
Provincial Management Assist			2,222				–			
Other grant providers:		**276**	**4,992**	**1,018**	**–**	**–**	**–**	**–**	**–**	**–**
IDC			4,705				–			
LG Seta		276	287	1,018			–	–	–	–
Total operating expenditure of Transfers and Grants:		**214,582**	**267,917**	**270,013**	**278,320**	**291,964**	**291,964**	**329,718**	**375,276**	**412,994**
Capital expenditure of Transfers and Grants										
National Government:		**103,834**	**152,797**	**246,390**	**302,656**	**297,801**	**297,801**	**296,757**	**460,072**	**439,972**
Municipal Infrastructure Grant (MIG)		80,798	106,001	156,461	132,018	150,561	150,561	157,985	163,975	171,680
Rural Transport Services and Infrastructure			358	2,050	1,585	2,576	2,576	2,120	2,160	2,242
Regional Bulk Infrastructure		21,592	38,538		114,035	80,000	80,000	90,000	81,166	160,000
Water Conservation Demand		1,444	1,956				–			
Waste Water Works			5,944	73,945			–			
ACIP (DWA)				1,972	–		–			
Water Services Opearting Grant				6,624	9,771	11,139	11,139	4,500	2,650	3,000
EPWP					877	2,349	2,349	2,218		
MSIG					781	890	890	934	967	1,018
MWIG					43,589	49,635	49,635	39,000	209,154	102,032
FMG - COMPUTERS						40	40			
Melville Package Plant				5,338		611	611			
Provincial Government:		**15,454**	**14,101**	**13,170**	**2,166**	**–**	**–**	**9,931**	**9,956**	**–**
Massification - COGTA		167	12,733	11,391			–	9,931	9,956	–
Township development grant		614					–			
Nonoti Beach Resort		1					–			
COGTA			1,367				–			
Sport & Recreation					2,166		–			
Maphumulo Water works		96					–			
Replacement of Water Mains		11,685					–			
Refurbishment of waste water works		98					–			
Other transfers and grants - UNSPENT GRANT				1,779			–			
Rehabilitation of Infrastructure		2,793					–			
District Municipality:		**–**	**–**	**–**	**17,544**	**25,507**	**25,507**	**20,000**	**–**	**–**
KwaDukuza Municipality MIG Transfer					17,544	20,000	20,000	20,000		
Ndwedwe Town Development - (incl rollover)						5,507	5,507			
Other grant providers:		**–**	**23,346**	**22,328**	**48,447**	**–**	**–**	**–**	**–**	**–**
DBSA-Call Centre			1,183	543			–			
Vat Refunds			19,261	21,370	48,447		–			
Ndwedwe Town Regeneration			2,902	415			–			
Total capital expenditure of Transfers and Grants		**119,288**	**190,243**	**281,887**	**370,813**	**323,308**	**323,308**	**326,688**	**470,028**	**439,972**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		333,869	458,160	551,901	649,133	615,271	615,271	656,406	845,304	852,966

DC29 iLembe - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		1,636								
Current year receipts		180,444	242,183	229,826	278,320	282,764	282,764	319,018	367,026	404,594
Conditions met - transferred to revenue		181,572	242,183	229,826	278,320	282,764	282,764	319,018	367,026	404,594
Conditions still to be met - transferred to liabilities		508								
Provincial Government:										
Balance unspent at beginning of the year		37,063	25,087							
Current year receipts		29,727	877	22,317				13,832	8,250	8,400
Conditions met - transferred to revenue		30,408	25,964	22,317	–	–	–	13,832	8,250	8,400
Conditions still to be met - transferred to liabilities		36,382								
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year		1,091	287							
Current year receipts		2,739	4,705	29,529				–	–	–
Conditions met - transferred to revenue		3,574	4,992	29,529	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		256								
Total operating transfers and grants revenue		215,554	273,140	281,672	278,320	282,764	282,764	332,850	375,276	412,994
Total operating transfers and grants - CTBM	2	37,146	–	–	–	–	–	–	–	–
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		2,938	8,258							
Current year receipts		111,867	151,233	245,453	302,656	213,478	213,478	296,757	378,906	279,972
Conditions met - transferred to revenue		113,296	159,491	111,678	140,174	213,478	213,478	296,757	378,906	279,972
Conditions still to be met - transferred to liabilities		1,509		133,775	162,482					
Provincial Government:										
Balance unspent at beginning of the year		13,432	14,101							
Current year receipts		10,231		18,395	2,166			9,931	9,956	–
Conditions met - transferred to revenue		15,038	14,101	18,395	2,166	–	–	9,931	9,956	–
Conditions still to be met - transferred to liabilities		8,625								
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts					17,544					
Conditions met - transferred to revenue		–	–	–	17,544	–	–	–	–	–
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year			4,085							
Current year receipts			19,261	49,108	48,447			20,000	–	–
Conditions met - transferred to revenue		–	23,346	49,108	48,447	–	–	20,000	–	–
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		128,334	196,937	179,181	208,331	213,478	213,478	326,688	388,862	279,972
Total capital transfers and grants - CTBM	2	10,134	–	133,775	162,482	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		343,888	470,077	460,853	486,651	496,242	496,242	659,538	764,138	692,966
TOTAL TRANSFERS AND GRANTS - CTBM		47,280	–	133,775	162,482	–	–	–	–	–

DC29 iLembe - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash Transfers to other municipalities											
KwaDukuza Municipality - Restoration to beaches	1								–	–	–
Total Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Entities/Other External Mechanisms											
KwaDukuza Municipality - Restoration to beaches	2										
Total Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Cash Transfers to other Organs of State											
KwaDukuza Municipality - Restoration to beaches	3										
Total Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Organisations											
Siza Water	4				1,600	–	–				
Total Cash Transfers To Organisations		–	–	–	1,600	–	–	–	–	–	–
Cash Transfers to Groups of Individuals											
Maphumulo Community Hall	5								1,500		
VIP Toilets			48,811	28,143	23,684	23,684	23,684	23,684	27,000	28,937	30,297
Concession Area Upgrade									3,500		
Total Cash Transfers To Groups Of Individuals:		–	48,811	28,143	23,684	23,684	23,684	23,684	32,000	28,937	30,297
TOTAL CASH TRANSFERS AND GRANTS	6	–	48,811	28,143	25,284	23,684	23,684	23,684	32,000	28,937	30,297
Non-Cash Transfers to other municipalities											
Insert description	1										
Total Non-Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to Entities/Other External Mechanisms											
KwaDukuza Municipality - Restoration to beaches	2										
Total Non-Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to other Organs of State											
KwaDukuza Municipality - Restoration to beaches	3										
Total Non-Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Non-Cash Grants to Organisations											
KwaDukuza Municipality - Restoration to beaches	4										
Total Non-Cash Grants To Organisations		–	–	–	–	–	–	–	–	–	–
Groups of Individuals											
Indigents	5				756						
Total Non-Cash Grants To Groups Of Individuals:		–	–	–	756	–	–	–	–	–	–
TOTAL NON-CASH TRANSFERS AND GRANTS		–	–	–	756	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	6	–	48,811	28,143	26,040	23,684	23,684	23,684	32,000	28,937	30,297

DC29 iLembe - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
	1	A	B	C	D	E	F	G	H	I
<u>Councillors (Political Office Bearers plus Other)</u>										
Basic Salaries and Wages		3,518	1,954		2,479	2,386	2,386	3,269	3,460	3,661
Pension and UIF Contributions		284	167		209	207	207	232	247	264
Medical Aid Contributions		49	–			–	–	–	–	–
Motor Vehicle Allowance		794	812		1,019	935	935	1,049	1,120	1,196
Cellphone Allowance		148	166		208	409	409	459	490	523
Housing Allowances		599	680		853	700	700	784	838	895
Other benefits and allowances		693	1,652		1,821	1,953	1,953	2,125	2,269	2,423
Sub Total - Councillors		**6,085**	**5,431**	**–**	**6,589**	**6,589**	**6,589**	**7,917**	**8,424**	**8,963**
% increase	4		**(10.7%)**	**(100.0%)**	**–**	**0.0%**	**–**	**20.2%**	**6.4%**	**6.4%**
<u>Senior Managers of the Municipality</u>	2									
Basic Salaries and Wages		3,569	3,150		4,291	3,441	3,441	4,322	4,615	4,929
Pension and UIF Contributions		644	84		–	185	185	269	287	306
Medical Aid Contributions					–	–	–	–	–	–
Overtime		400			–	–	–	–	–	–
Performance Bonus					–	–	–	–	–	–
Motor Vehicle Allowance	3		697		738	570	570	803	857	916
Cellphone Allowance	3				–	–	–	–	–	–
Housing Allowances	3				–	–	–	–	–	–
Other benefits and allowances	3		13		42	–	–	–	–	–
Payments in lieu of leave					–	–	156,764	–	–	–
Long service awards					–	–	–	–	–	–
Post-retirement benefit obligations	6				–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		**4,613**	**3,944**	**–**	**5,070**	**4,196**	**160,960**	**5,393**	**5,760**	**6,151**
% increase	4		**(14.5%)**	**(100.0%)**	**–**	**(17.2%)**	**3,736.2%**	**(96.6%)**	**6.8%**	**6.8%**
<u>Other Municipal Staff</u>										
Basic Salaries and Wages		55,288	60,220		79,722	89,819	89,819	92,048	97,750	103,641
Pension and UIF Contributions		4,842	12,892		9,440	10,739	10,739	11,398	12,174	13,001
Medical Aid Contributions		2,550			4,951	6,019	6,019	6,428	6,865	7,332
Overtime		5,229	3,109		4,020	3,988	3,988	4,259	4,549	4,858
Performance Bonus		–	–		–	–	–	–	–	–
Motor Vehicle Allowance	3	590	2,574		2,791	3,574	3,574	3,863	4,126	4,407
Cellphone Allowance	3	853			–	–	–	–	–	–
Housing Allowances	3		463		553	582	582	621	663	709
Other benefits and allowances	3	5,019	7,429		7,328	8,003	8,003	8,547	9,129	9,749
Payments in lieu of leave					2,677	4,248	4,248	4,536	4,845	5,174
Long service awards			468		300	300	300	320	342	365
Post-retirement benefit obligations	6				1,129	1,129	1,129	1,206	1,287	1,375
Sub Total - Other Municipal Staff		**74,371**	**87,154**	**–**	**112,912**	**128,400**	**128,400**	**133,229**	**141,731**	**150,613**
% increase	4		**17.2%**	**(100.0%)**	**–**	**13.7%**	**–**	**3.8%**	**6.4%**	**6.3%**
Total Parent Municipality		**85,069**	**96,530**	**–**	**124,571**	**139,185**	**295,949**	**146,539**	**155,915**	**165,727**
			13.5%	(100.0%)	–	11.7%	112.6%	(50.5%)	6.4%	6.3%
<u>Board Members of Entities</u>										
Basic Salaries and Wages								369	391	414
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees		418	532		600					
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Board Members of Entities		**418**	**532**	**–**	**600**	**–**	**–**	**369**	**391**	**414**
% increase	4		**27.2%**	**(100.0%)**	**–**	**(100.0%)**	**–**	**–**	**6.0%**	**6.0%**
<u>Senior Managers of Entities</u>										
Basic Salaries and Wages		501	1,911		1,617			1,155	1,219	1,286
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3	206	201							
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3		137							
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Entities		**707**	**2,249**	**–**	**1,617**	**–**	**–**	**1,155**	**1,219**	**1,286**
% increase	4		**218.1%**	**(100.0%)**	**–**	**(100.0%)**	**–**	**–**	**5.5%**	**5.5%**
<u>Other Staff of Entities</u>										
Basic Salaries and Wages		1,670	3,814		3,283			2,345	2,474	2,610
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Staff of Entities		**1,670**	**3,814**	**–**	**3,283**	**–**	**–**	**2,345**	**2,474**	**2,610**
% increase	4		**128.4%**	**(100.0%)**	**–**	**(100.0%)**	**–**	**–**	**5.5%**	**5.5%**
Total Municipal Entities		**2,795**	**6,595**	**–**	**5,500**	**–**	**–**	**3,869**	**4,083**	**4,310**
TOTAL SALARY, ALLOWANCES & BENEFITS		87,864	103,125	–	130,071	139,185	295,949	150,407	159,998	170,037
% increase	4		17.4%	(100.0%)	–	7.0%	112.6%	(49.2%)	6.4%	6.3%
TOTAL MANAGERS AND STAFF	5,7	81,361	97,161	–	122,882	132,596	289,360	142,122	151,183	160,659

DC29 iLembe - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4	1	580,029	–	–			580,029
Chief Whip		–	–	–	–			–
Executive Mayor		1	783,141	–	–			783,141
Deputy Executive Mayor		1	622,534	–	–			622,534
Executive Committee		3	1,449,511	–	–			1,449,511
Total for all other councillors		24	4,014,838	181,197	286,007			4,482,042
Total Councillors	8	**30**	**7,450,053**	**181,197**	**286,007**			**7,917,257**
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	1,225,995	–	–	–		1,225,995
Chief Finance Officer								–
								–
								–
								–
								–
List of each offical with packages >= senior manager								
Director Finance		1	905,410	–	198,330			1,103,740
Director Corporate Services		1	801,885	–	241,321			1,043,206
Director Corporate Governance		1	854,910	–	121,875			976,785
Director Technical Services		1	801,885	–	241,321			1,043,206
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total Senior Managers of the Municipality	8,10	**5**	**4,590,084**	**–**	**802,848**	**–**		**5,392,932**
A Heading for Each Entity	6,7							
List each member of board by designation								
Bongani Linda - Chairman			84,791					84,791
Riaz Meer - Sub-Committee Chairman (Finance)			73,731					73,731
Ian Deetlefts - Sub-Committee Chairman (Investments)			73,731					73,731
Phindile Mabaso - Sub-Committee Chairman (HR)			73,731					73,731
Ms. Jane Wiltshire - Sub-Committee Chairman			62,671					62,671
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total for municipal entities	8,10	–	**368,655**	–	–	–		**368,655**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	**35**	**12,408,792**	**181,197**	**1,088,855**	–		**13,678,844**

DC29 iLembe - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2012/13			Current Year 2013/14			Budget Year 2014/15		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		30		30	30		30	30		30
Board Members of municipal entities	4	7		7	7		7	7		7
Municipal employees	5									
Municipal Manager and Senior Managers	3	8		8	9		9	7		7
Other Managers	7	23		23	24		24	23		23
Professionals		*32*	*28*	*4*	*47*	*47*	–	59	56	3
Finance		20	18	2	23	23		18	18	–
Spatial/town planning		1		1	2	2		9	6	3
Information Technology										
Roads										
Electricity										
Water								8	8	–
Sanitation										
Refuse										
Other		11	10	1	22	22		24	24	–
Technicians		*62*	*53*	*9*	*79*	*77*	*2*	*12*	*12*	–
Finance		1		1	1		1			
Spatial/town planning		1		1				4	4	–
Information Technology		2	2		2	2				
Roads					3	3				
Electricity		2	2		2	2				
Water		20	20		28	28		8	8	–
Sanitation		8	8		8	8				
Refuse										
Other		28	21	7	35	34	1			–
Clerks (Clerical and administrative)		139	75	64	165	162	3	72	72	5
Service and sales workers		11	11		11	11		19	19	–
Skilled agricultural and fishery workers		3		3	3		3	–	–	–
Craft and related trades								37	37	–
Plant and Machine Operators		65	56	9	65	65		69	69	–
Elementary Occupations		156	155	1	170	170		219	219	–
TOTAL PERSONNEL NUMBERS	9	**536**	**378**	**158**	**610**	**532**	**78**	**554**	**484**	**75**
% increase					13.8%	40.7%	(50.6%)	(9.2%)	(9.0%)	(3.8%)
Total municipal employees headcount	6, 10	**506**	**378**	**128**	**580**	**532**	**48**	**712**	**613**	**99**
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10	9	6	3	9	8	1	9	9	2

DC29 iLembe - Supporting Table SA25 Consolidated budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source																
Property rates													–	–	–	–
Property rates - penalties & collection charges													–	–	–	–
Service charges - electricity revenue													–	–	–	–
Service charges - water revenue		7,650	7,650	7,650	7,650	7,650	7,650	7,650	7,650	7,650	7,650	7,650	7,650	91,797	100,976	111,074
Service charges - sanitation revenue		1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	20,995	23,094	25,404
Service charges - refuse revenue													–	–	–	–
Service charges - other		396	396	396	396	396	396	396	396	396	396	396	396	4,756	5,231	5,754
Rental of facilities and equipment		24	24	24	24	24	24	24	24	24	24	24	24	293	311	312
Interest earned - external investments		342	342	342	342	342	342	342	342	342	342	342	342	4,105	4,327	4,558
Interest earned - outstanding debtors		1,282	1,282	1,282	1,282	1,282	1,282	1,282	1,282	1,282	1,282	1,282	1,282	15,378	16,916	18,608
Dividends received													–	–	–	–
Fines													–	–	–	–
Licences and permits													–	–	–	–
Agency services		302			302			302			302		–	1,207	1,274	1,344
Transfers recognised - operational		100,323	7,950	3,223	2,759	99,373	2,250	2,250	2,250	99,073	2,250	2,250	8,901	332,850	375,276	412,994
Other revenue		2,271	2,271	2,271	2,271	2,271	2,271	2,271	2,271	2,271	2,271	2,271	2,271	27,251	24,679	25,343
Gains on disposal of PPE													–	–	–	–
Total Revenue (excluding capital transfers and contribution		**114,339**	**21,665**	**16,937**	**16,775**	**113,087**	**15,965**	**16,266**	**15,965**	**112,787**	**16,266**	**15,965**	**22,615**	**498,633**	**552,085**	**605,390**
Expenditure By Type																
Employee related costs		11,843	11,843	11,843	11,843	11,843	11,843	11,843	11,843	11,843	11,843	11,843	11,843	142,122	151,183	160,659
Remuneration of councillors		690	690	690	690	690	690	690	690	690	690	690	690	8,286	8,815	9,377
Debt impairment		1,702	1,702	1,702	1,702	1,702	1,702	1,702	1,702	1,702	1,702	1,702	1,702	20,426	14,979	8,239
Depreciation & asset impairment		2,223	2,223	2,223	2,223	2,223	2,223	2,223	2,223	2,223	2,223	2,223	2,223	26,677	28,118	29,653
Finance charges		186	186	982	186	186	982	186	186	982	186	186	7,299	11,729	12,901	14,192
Bulk purchases		3,411	3,411	3,411	3,411	3,411	3,411	3,411	3,411	3,411	3,411	3,411	3,411	40,928	46,824	53,591
Other materials													–	–	–	–
Contracted services		3,826	3,826	3,826	3,826	3,826	3,826	3,826	3,826	3,826	3,826	3,826	3,826	45,907	50,570	55,395
Transfers and grants		2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	32,000	28,937	30,297
Other expenditure		12,572	12,572	12,572	12,572	12,572	12,572	12,572	12,572	12,572	12,572	12,572	12,572	150,861	148,664	157,500
Loss on disposal of PPE													–	–	–	–
Total Expenditure		**39,119**	**39,119**	**39,915**	**39,119**	**39,119**	**39,915**	**39,119**	**39,119**	**39,915**	**39,119**	**39,119**	**46,233**	**478,936**	**490,992**	**518,903**
Surplus/(Deficit)		**75,220**	**(17,455)**	**(22,978)**	**(22,344)**	**73,968**	**(23,951)**	**(22,853)**	**(23,155)**	**72,872**	**(22,853)**	**(23,155)**	**(23,618)**	**19,697**	**61,092**	**86,487**
Transfers recognised - capital		60,250	3,250	13,181	3,250	55,912	3,250	3,250	3,250	55,912	3,250	3,250	8,684	216,688	388,862	279,972
Contributions recognised - capital		7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	90,000	81,166	160,000
Contributed assets		1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	20,000	–	–
Surplus/(Deficit) after capital transfers & contributions		**144,636**	**(5,038)**	**(630)**	**(9,928)**	**139,046**	**(11,534)**	**(10,436)**	**(10,738)**	**137,950**	**(10,436)**	**(10,738)**	**(5,767)**	**346,385**	**531,121**	**526,460**
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	**144,636**	**(5,038)**	**(630)**	**(9,928)**	**139,046**	**(11,534)**	**(10,436)**	**(10,738)**	**137,950**	**(10,436)**	**(10,738)**	**(5,767)**	**346,385**	**531,121**	**526,460**

DC29 iLembe - Supporting Table SA26 Consolidated budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue by Vote																
Vote 1 - BUDGET & TREASURY		7,365	7,365	7,365	7,365	7,365	7,365	7,365	7,365	7,365	7,365	7,365	7,365	88,385	97,477	107,226
Vote 2 - CORPORATE SERVICES		5,856	5,856	5,856	5,856	5,856	5,856	5,856	5,856	5,856	5,856	5,856	5,856	70,274	79,439	87,846
Vote 3 - CORPORATE GOVERNANCE		2,807	2,807	2,807	2,807	2,807	2,807	2,807	2,807	2,807	2,807	2,807	2,807	33,678	37,837	41,892
Vote 4 - OFFICE OF THE MUNICIPAL MANAGER		1,236	1,236	1,236	1,236	1,236	1,236	1,236	1,236	1,236	1,236	1,236	1,236	14,829	17,176	19,017
Vote 5 - PLANNING & DEVELOPMENT		2,824	2,824	2,824	2,824	2,824	2,824	2,824	2,824	2,824	2,824	2,824	2,824	33,884	31,039	31,982
Vote 6 - TECHNICAL SERVICES		19,115	19,115	19,115	19,115	19,115	19,115	19,115	19,115	19,115	19,115	19,115	19,115	229,375	258,905	285,786
Vote 7 - TECHNICAL SERVICES		29,575	29,575	29,575	29,575	29,575	29,575	29,575	29,575	29,575	29,575	29,575	29,575	354,895	500,239	471,613
7.13 - 684 Other Grants													–	–	–	–
Vote 9 - [NAME OF VOTE 9]													–	–	–	–
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
0													–	–	–	–
0													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Total Revenue by Vote		**68,777**	**68,777**	**68,777**	**68,777**	**68,777**	**68,777**	**68,777**	**68,777**	**68,777**	**68,777**	**68,777**	**68,777**	**825,321**	**1,022,113**	**1,045,362**
Expenditure by Vote to be appropriated																
Vote 1 - BUDGET & TREASURY		3,664	3,664	3,664	3,664	3,664	3,664	3,664	3,664	3,664	3,664	3,664	3,664	43,973	46,637	49,588
Vote 2 - CORPORATE SERVICES		7,640	7,640	7,640	7,640	7,640	7,640	7,640	7,640	7,640	7,640	7,640	7,640	91,679	97,174	104,673
Vote 3 - CORPORATE GOVERNANCE		3,154	3,154	3,154	3,154	3,154	3,154	3,154	3,154	3,154	3,154	3,154	3,154	37,845	38,818	41,133
Vote 4 - OFFICE OF THE MUNICIPAL MANAGER		1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	1,056	12,671	13,466	14,311
Vote 5 - PLANNING & DEVELOPMENT		3,186	3,186	3,186	3,186	3,186	3,186	3,186	3,186	3,186	3,186	3,186	3,186	38,238	35,122	36,191
Vote 6 - TECHNICAL SERVICES		17,877	17,877	17,877	17,877	17,877	17,877	17,877	17,877	17,877	17,877	17,877	17,877	214,522	222,392	233,799
Vote 7 - TECHNICAL SERVICES		3,334	3,334	3,334	3,334	3,334	3,334	3,334	3,334	3,334	3,334	3,334	3,334	40,007	37,385	39,209
7.13 - 684 Other Grants													–	–	–	–
Vote 9 - [NAME OF VOTE 9]													–	–	–	–
Vote 10 - [NAME OF VOTE 10]													–	–	–	–
Vote 11 - [NAME OF VOTE 11]													–	–	–	–
Vote 12 - [NAME OF VOTE 12]													–	–	–	–
0													–	–	–	–
0													–	–	–	–
Vote 13 - [NAME OF VOTE 13]													–	–	–	–
Total Expenditure by Vote		**39,911**	**39,911**	**39,911**	**39,911**	**39,911**	**39,911**	**39,911**	**39,911**	**39,911**	**39,911**	**39,911**	**39,911**	**478,936**	**490,992**	**518,903**
Surplus/(Deficit) before assoc.		**28,865**	**28,865**	**28,865**	**28,865**	**28,865**	**28,865**	**28,865**	**28,865**	**28,865**	**28,865**	**28,865**	**28,865**	**346,385**	**531,121**	**526,460**
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	**28,865**	**28,865**	**28,865**	**28,865**	**28,865**	**28,865**	**28,865**	**28,865**	**28,865**	**28,865**	**28,865**	**28,865**	**346,385**	**531,121**	**526,460**

DC29 iLembe - Supporting Table SA27 Consolidated budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue - Standard																
Governance and administration		17,221	17,221	17,221	17,221	17,221	17,221	17,221	17,221	17,221	17,221	17,221	17,221	206,657	231,929	255,981
Executive and council		4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	47,998	55,013	60,909
Budget and treasury office		7,365	7,365	7,365	7,365	7,365	7,365	7,365	7,365	7,365	7,365	7,365	7,365	88,385	97,477	107,226
Corporate services		5,856	5,856	5,856	5,856	5,856	5,856	5,856	5,856	5,856	5,856	5,856	5,856	70,274	79,439	87,846
Community and public safety		–	–	–	–	–	509	–	–	–	–	–	–	509	–	–
Community and social services							509						–	509	–	–
Sport and recreation													–	–	–	–
Public safety													–	–	–	–
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,004	33,199	34,224
Planning and development		2,824	2,824	2,824	2,824	2,824	2,824	2,824	2,824	2,824	2,824	2,824	2,824	33,884	31,039	31,982
Road transport		177	177	177	177	177	177	177	177	177	177	177	177	2,120	2,160	2,242
Environmental protection													–	–	–	–
Trading services		48,513	48,513	48,513	48,513	48,513	48,513	48,513	48,513	48,513	48,513	48,513	48,513	582,151	756,984	755,157
Electricity													–	–	–	–
Water		41,127	41,127	41,127	41,127	41,127	41,127	41,127	41,127	41,127	41,127	41,127	41,127	493,526	682,610	685,743
Waste water management		7,385	7,385	7,385	7,385	7,385	7,385	7,385	7,385	7,385	7,385	7,385	7,385	88,624	74,374	69,414
Waste management													–	–	–	–
Other													–	–	–	–
Total Revenue - Standard		68,734	68,734	68,734	68,734	68,734	69,243	68,734	68,734	68,734	68,734	68,734	68,734	825,321	1,022,113	1,045,362
Expenditure - Standard																
Governance and administration		14,866	14,866	14,866	14,866	14,866	14,866	14,866	14,866	14,866	14,866	14,866	14,866	178,389	188,424	201,613
Executive and council		3,561	3,561	3,561	3,561	3,561	3,561	3,561	3,561	3,561	3,561	3,561	3,561	42,737	44,614	47,352
Budget and treasury office		3,664	3,664	3,664	3,664	3,664	3,664	3,664	3,664	3,664	3,664	3,664	3,664	43,973	46,637	49,588
Corporate services		7,640	7,640	7,640	7,640	7,640	7,640	7,640	7,640	7,640	7,640	7,640	7,640	91,679	97,174	104,673
Community and public safety		648	648	648	648	648	648	648	648	648	648	648	648	7,779	7,670	8,092
Community and social services		648	648	648	648	648	648	648	648	648	648	648	648	7,779	7,670	8,092
Sport and recreation													–	–	–	–
Public safety													–	–	–	–
Housing													–	–	–	–
Health													–	–	–	–
Economic and environmental services		3,186	3,186	3,186	3,186	3,186	3,186	3,186	3,186	3,186	3,186	3,186	3,186	38,238	35,122	36,191
Planning and development		3,186	3,186	3,186	3,186	3,186	3,186	3,186	3,186	3,186	3,186	3,186	3,186	38,238	35,122	36,191
Road transport													–	–	–	–
Environmental protection													–	–	–	–
Trading services		21,211	21,211	21,211	21,211	21,211	21,211	21,211	21,211	21,211	21,211	21,211	21,211	254,530	259,777	273,007
Electricity													–	–	–	–
Water		17,321	17,321	17,321	17,321	17,321	17,321	17,321	17,321	17,321	17,321	17,321	17,321	207,857	217,281	228,367
Waste water management		3,889	3,889	3,889	3,889	3,889	3,889	3,889	3,889	3,889	3,889	3,889	3,889	46,672	42,495	44,641
Waste management													–	–	–	–
Other													–	–	–	–
Total Expenditure - Standard		39,911	39,911	39,911	39,911	39,911	39,911	39,911	39,911	39,911	39,911	39,911	39,911	478,936	490,992	518,903
Surplus/(Deficit) before assoc.		28,823	28,823	28,823	28,823	28,823	29,332	28,823	28,823	28,823	28,823	28,823	28,823	346,385	531,121	526,460
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	28,823	28,823	28,823	28,823	28,823	29,332	28,823	28,823	28,823	28,823	28,823	28,823	346,385	531,121	526,460

DC29 iLembe - Supporting Table SA28 Consolidated budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Multi-year expenditure *to be appropriated*	1															
Vote 1 - BUDGET & TREASURY		958	958	958	958	958	958	958	958	958	958	958	958	11,500	15,000	15,000
Vote 2 - CORPORATE SERVICES		329	329	329	329	329	329	329	329	329	329	329	329	3,947	2,325	2,632
Vote 3 - CORPORATE GOVERNANCE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - OFFICE OF THE MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - PLANNING & DEVELOPMENT		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - TECHNICAL SERVICES		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - TECHNICAL SERVICES		9,292	9,292	9,292	9,292	9,292	9,292	9,292	9,292	9,292	9,292	9,292	9,292	111,509	256,561	231,819
0													–	–	–	–
0													–	–	–	–
0													–	–	–	–
0													–	–	–	–
0													–	–	–	–
0													–	–	–	–
0													–	–	–	–
0													–	–	–	–
Capital multi-year expenditure sub-total	2	**10,580**	**10,580**	**10,580**	**10,580**	**10,580**	**10,580**	**10,580**	**10,580**	**10,580**	**10,580**	**10,580**	**10,580**	**126,956**	**273,886**	**249,451**
Single-year expenditure *to be appropriated*																
Vote 1 - BUDGET & TREASURY		33	25	25	25	25	25	25	25	25	25	25	108	390	329	348
Vote 2 - CORPORATE SERVICES		253	253	253	253	253	253	253	253	253	253	253	253	3,040	1,348	1,393
Vote 3 - CORPORATE GOVERNANCE		6	6	6	6	6	6	6	6	6	6	6	6	75	–	–
Vote 4 - OFFICE OF THE MUNICIPAL MANAGER		3	3	3	3	3	3	3	3	3	3	3	3	30	32	34
Vote 5 - PLANNING & DEVELOPMENT		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - TECHNICAL SERVICES		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - TECHNICAL SERVICES		14,589	14,589	14,589	14,589	14,589	14,589	14,589	14,589	14,589	14,589	14,589	14,589	175,073	152,571	150,597
0													–	–	–	–
0													–	–	–	–
0													–	–	–	–
0													–	–	–	–
0													–	–	–	–
0													–	–	–	–
0													–	–	–	–
0													–	–	–	–
Capital single-year expenditure sub-total	2	**14,884**	**14,877**	**14,877**	**14,877**	**14,877**	**14,877**	**14,877**	**14,877**	**14,877**	**14,877**	**14,877**	**14,959**	**178,608**	**154,280**	**152,372**
Total Capital Expenditure	2	**25,464**	**25,456**	**25,456**	**25,456**	**25,456**	**25,456**	**25,456**	**25,456**	**25,456**	**25,456**	**25,456**	**25,539**	**305,564**	**428,166**	**401,823**

DC29 iLembe - Supporting Table SA29 Consolidated budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital Expenditure - Standard	1															
Governance and administration		1,576	1,576	1,576	1,576	1,576	1,576	1,576	1,576	1,576	1,576	1,576	1,496	18,828	19,033	19,407
Executive and council		3	3	3	3	3	3	3	3	3	3	3	3	30	32	34
Budget and treasury office		991	991	991	991	991	991	991	991	991	991	991	911	11,810	15,329	15,348
Corporate services		582	582	582	582	582	582	582	582	582	582	582	582	6,988	3,673	4,025
Community and public safety		2,035	2,035	2,035	2,035	2,035	2,035	2,035	2,035	2,035	2,035	2,035	2,035	24,415	–	–
Community and social services		6	6	6	6	6	6	6	6	6	6	6	6	75	–	–
Sport and recreation		2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	24,340	–	–
Public safety		–											–	–	–	–
Housing		–											–	–	–	–
Health		–											–	–	–	–
Economic and environmental services		155	155	155	155	155	155	155	155	155	155	155	155	1,860	1,895	1,967
Planning and development													–	–	–	–
Road transport		155	155	155	155	155	155	155	155	155	155	155	155	1,860	1,895	1,967
Environmental protection													–	–	–	–
Trading services		21,698	21,698	21,698	21,698	21,698	21,698	21,698	21,698	21,698	21,698	21,698	21,698	260,382	407,238	380,450
Electricity													–	–	–	–
Water		17,360	17,360	17,360	17,360	17,360	17,360	17,360	17,360	17,360	17,360	17,360	17,360	208,320	398,505	380,450
Waste water management		4,339	4,339	4,339	4,339	4,339	4,339	4,339	4,339	4,339	4,339	4,339	4,339	52,062	8,733	–
Waste management													–	–	–	–
Other													–	–	–	–
Total Capital Expenditure - Standard	2	25,464	25,464	25,464	25,464	25,464	25,464	25,464	25,464	25,464	25,464	25,464	25,384	305,484	428,166	401,823
Funded by:																
National Government		15,840	15,840	15,840	15,840	15,840	15,840	15,840	15,840	15,840	15,840	15,840	15,840	190,077	341,107	245,590
Provincial Government													–	–	–	–
District Municipality													–	–	–	–
Other transfers and grants		1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	17,544	–	–
Transfers recognised - capital		17,302	17,302	17,302	17,302	17,302	17,302	17,302	17,302	17,302	17,302	17,302	17,302	207,621	341,107	245,590
Public contributions & donations		6,579	6,579	6,579	6,579	6,579	6,579	6,579	6,579	6,579	6,579	6,579	6,579	78,947	71,198	140,351
Borrowing													–	–	–	–
Internally generated funds		1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	18,996	15,860	15,882
Total Capital Funding		25,464	25,464	25,464	25,464	25,464	25,464	25,464	25,464	25,464	25,464	25,464	25,464	305,564	428,166	401,823

DC29 iLembe - Supporting Table SA30 Consolidated budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Cash Receipts By Source													1		
Property rates												–			
Property rates - penalties & collection charges												–			
Service charges - electricity revenue												–			
Service charges - water revenue	6,502	6,502	6,502	6,502	6,502	6,502	6,502	6,502	6,502	6,502	6,502	6,502	78,027	90,879	105,520
Service charges - sanitation revenue	1,487	1,487	1,487	1,487	1,487	1,487	1,487	1,487	1,487	1,487	1,487	1,487	17,846	20,785	24,134
Service charges - refuse revenue												–			
Service charges - other	396	396	396	396	396	396	396	396	396	396	396	396	4,756	5,231	5,754
Rental of facilities and equipment	24	24	24	24	24	24	24	24	24	24	24	24	293	311	312
Interest earned - external investments		342	342	342	342	342	342	342	342	342	342	684	4,105	4,327	4,558
Interest earned - outstanding debtors	1,089	1,089	1,089	1,089	1,089	1,089	1,089	1,089	1,089	1,089	1,089	1,089	13,072	15,225	17,678
Dividends received												–			
Fines												–			
Licences and permits												–			
Agency services	302				302				302			302	1,207	1,274	1,344
Transfer receipts - operational	100,323	7,950	3,223	2,759	99,373	2,250	2,250	2,250	99,073	2,250	2,250	8,901	332,850	375,276	412,994
Other revenue	2,271	2,271	2,271	2,271	2,271	2,271	2,271	2,271	2,271	2,271	2,271	2,271	27,251	24,679	25,343
Cash Receipts by Source	**112,395**	**20,062**	**15,335**	**14,871**	**111,787**	**14,362**	**14,362**	**14,362**	**111,487**	**14,362**	**14,362**	**21,657**	**479,407**	**537,986**	**597,636**
Other Cash Flows by Source															
Transfer receipts - capital	60,250	3,250	13,181	3,250	55,912	3,250	3,250	3,250	55,912	3,250	3,250	8,684	216,688	388,862	279,972
Contributions recognised - capital & Contributed assets	9,167	9,167	9,167	9,167	9,167	9,167	9,167	9,167	9,167	9,167	9,167	9,167	110,000	81,166	160,000
Proceeds on disposal of PPE												–			
Short term loans												–			
Borrowing long term/refinancing												(7,550)	(7,550)	(7,965)	(8,403)
Increase (decrease) in consumer deposits												320	320	340	360
Decrease (Increase) in non-current debtors												–			
Decrease (increase) other non-current receivables												–			
Decrease (increase) in non-current investments												(1,476)	(1,476)	(1,557)	(1,643)
Total Cash Receipts by Source	**181,811**	**32,479**	**37,683**	**27,288**	**176,865**	**26,779**	**26,779**	**26,779**	**176,565**	**26,779**	**26,779**	**30,802**	**797,389**	**998,832**	**1,027,922**
Cash Payments by Type															
Employee related costs	11,843	11,843	11,843	11,843	11,843	11,843	11,843	11,843	11,843	11,843	11,843	11,843	142,122	151,183	160,659
Remuneration of councillors	690	690	690	690	690	690	690	690	690	690	690	690	8,286	8,815	9,377
Finance charges	1,702	1,702	1,702	1,702	1,702	1,702	1,702	1,702	1,702	1,702	1,702	1,702	20,426	14,979	8,239
Bulk purchases - Electricity	2,223	2,223	2,223	2,223	2,223	2,223	2,223	2,223	2,223	2,223	2,223	2,223	26,677	28,118	29,653
Bulk purchases - Water & Sewer	186	186	186	186	186	186	186	186	186	186	186	9,687	11,729	12,901	14,192
Other materials	3,411	3,411	3,411	3,411	3,411	3,411	3,411	3,411	3,411	3,411	3,411	3,411	40,928	46,824	53,591
Contracted services												–	–	–	–
Transfers and grants - other municipalities	3,826	3,826	3,826	3,826	3,826	3,826	3,826	3,826	3,826	3,826	3,826	3,826	45,907	50,570	55,395
Transfers and grants - other	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	2,667	32,000	28,937	30,297
Other expenditure	12,572	12,572	12,572	12,572	12,572	12,572	12,572	12,572	12,572	12,572	12,572	12,572	150,861	148,664	157,500
Cash Payments by Type	**39,119**	**39,119**	**39,119**	**39,119**	**39,119**	**39,119**	**39,119**	**39,119**	**39,119**	**39,119**	**39,119**	**48,621**	**478,936**	**490,992**	**518,903**
Other Cash Flows/Payments by Type															
Capital assets	60,250	3,250	13,181	3,250	55,912	3,250	3,250	3,250	55,912	3,250	3,250	92,543	300,547	428,166	401,823
Repayment of borrowing			116,023	82,442			1,701					(196,764)	3,401	3,589	3,786
Other Cash Flows/Payments												–		80,448	99,477
Total Cash Payments by Type	**99,369**	**42,369**	**168,324**	**124,812**	**95,031**	**42,369**	**44,070**	**42,369**	**95,031**	**42,369**	**42,369**	**(55,600)**	**782,885**	**1,003,195**	**1,023,988**
NET INCREASE/(DECREASE) IN CASH HELD	**82,442**	**(9,890)**	**(130,641)**	**(97,524)**	**81,834**	**(15,590)**	**(17,291)**	**(15,590)**	**81,534**	**(15,590)**	**(15,590)**	**86,401**	**14,505**	**(4,363)**	**3,934**
Cash/cash equivalents at the month/year begin:	33,581	116,023	106,133	(24,508)	(122,032)	(40,197)	(55,788)	(73,079)	(88,669)	(7,135)	(22,725)	(38,316)	33,581	48,086	43,723
Cash/cash equivalents at the month/year end:	116,023	106,133	(24,508)	(122,032)	(40,197)	(55,788)	(73,079)	(88,669)	(7,135)	(22,725)	(38,316)	48,086	48,086	43,723	47,656

DC29 iLembe - Supporting Table SA31 Aggregated entity budget

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R million		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Financial Performance										
Property rates										
Service charges										
Investment revenue								55	58	58
Transfers recognised - operational		29,672	31,319	31,619	9,145	9,145	9,145	5,000	3,000	3,000
Other own revenue		1,499	3,617	3,734	7,560	7,560	7,560	21,480	22,724	23,255
Contributions recognised - capital & contributed assets										
Total Revenue (excluding capital transfers and contributions)		**31**	**35**	**35**	**17**	**17**	**17**	**27**	**26**	**26**
Employee costs		2,462	6,063	5,950	4,900	4,900	4,900	3,500	3,693	3,896
Remuneration of Board Members		418	523	550	600	600	600	369	391	414
Depreciation & asset impairment		–	–	–	800	800	800	500	530	562
Finance charges		–	–	–	–	–	–			
Materials and bulk purchases		–	–	–	–	–	–			
Transfers and grants		4,745	13,488	23,060	–	–	–			
Other expenditure		4,748	5,698	5,793	10,405	10,405	10,405	22,167	21,169	21,442
Total Expenditure		**12**	**26**	**35**	**17**	**17**	**17**	**27**	**26**	**26**
Surplus/(Deficit)		**19**	**9**	**–**	**–**	**–**	**–**	**(0)**	**(0)**	**(0)**
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - operational										
Public contributions & donations										
Borrowing										
Internally generated funds										
Total sources		–	–	–	–	–	–	–	–	–
Financial position										
Total current assets		27,660	3,909	5,080	5,950	5,950	5,950			
Total non current assets		27,296	29,258	36,015	36,712	36,712	36,712			
Total current liabilities		28,824	9,156	10,000	5,000	5,000	5,000			
Total non current liabilities		–	–	–	–	–	–			
Equity		26,132	24,010	31,095	37,662	37,662	37,662			
Cash flows										
Net cash from (used) operating		8,711	(23,742)	3,057	830	830	830			
Net cash from (used) investing		–	–	–	–	–	–			
Net cash from (used) financing		–	–	–	–	–	–			
Cash/cash equivalents at the year end		25,685	1,943	5,000	5,830	5,830	5,830			

DC29 iLembe - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
Siza Water	Yrs	30	Water and sanitation to certain areas within Ilembe District		1,600

DC29 iLembe - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2013/14	2014/15 Medium Term Revenue & Expenditure Framework			Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
<u>Revenue Obligation By Contract</u>	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
<u>Expenditure Obligation By Contract</u>	2													
Siza Water Concession		2,400	1,296	1,207	1,274	1,344	1,591	1,677	1,767	1,863	1,963	2,069	2,181	20,632
Contract 2														–
Contract 3 etc														–
Total Operating Expenditure Implication		2,400	1,296	1,207	1,274	1,344	1,591	1,677	1,767	1,863	1,963	2,069	2,181	20,632
<u>Capital Expenditure Obligation By Contract</u>	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication		2,400	1,296	1,207	1,274	1,344	1,591	1,677	1,767	1,863	1,963	2,069	2,181	20,632
Entities:														
<u>Revenue Obligation By Contract</u>	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
<u>Expenditure Obligation By Contract</u>	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
<u>Capital Expenditure Obligation By Contract</u>	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Entity Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–

DC29 iLembe - Supporting Table SA34a Consolidated capital expenditure on new assets by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		95,269	207,686	270,186	295,614	279,762	279,762	261,962	409,133	382,416
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		86,325	191,435	222,113	238,253	216,358	216,358	208,917	398,505	380,450
Dams & Reservoirs										
Water purification										
Reticulation		86,325	191,435	222,113	238,253	216,358	216,358	208,917	398,505	380,450
Infrastructure - Sanitation		8,944	15,894	46,023	55,276	55,813	55,813	51,185	8,733	–
Reticulation		8,944	15,894	46,023	55,276	55,813	55,813	51,185	8,733	–
Sewerage purification										
Infrastructure - Other		–	358	2,050	2,085	7,591	7,591	1,860	1,895	1,967
Waste Management										
Transportation	2									
Gas										
Other	3		358	2,050	2,085	7,591	7,591	1,860	1,895	1,967
Community		91	46	4,953	19,271	6,105	6,105	24,340	–	–
Parks & gardens										
Sportsfields & stadia					19,271	6,105	6,105	24,340	–	–
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other		91	46	4,953						
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		–	–	–	–	–	–	–	–	–
Housing development										
Other										
Other assets		25,039	19,837	13,665	21,865	18,763	18,763	12,996	15,360	15,382
General vehicles				492	700	1,100	1,100	300	318	337
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment		501	19,837	8,569	17,670	13,089	13,089	11,780	15,000	15,000
Computers - hardware/equipment		216		4,604	60	95	95	735	11	11
Furniture and other office equipment		4,125			2,015	1,065	1,065	131	32	34
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings					1,420	3,414	3,414	50		
Other Land										
Surplus Assets - (Investment or Inventory)										
Other		20,198	–							
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										
Intangibles		–	1,664	–	4,005	3,505	3,505	6,267	3,673	4,025
Computers - software & programming			1,664		4,005	4,005	4,005	6,267	3,673	4,025
Other *(list sub-class)*						(500)	(500)			
Total Capital Expenditure on new assets	1	120,399	229,234	288,803	340,755	308,135	308,135	305,564	428,166	401,823

DC29 iLembe - Supporting Table SA34b Consolidated capital expenditure on existing assets by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		20,084	–	765	11,400	13,299	13,299	–	–	–
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		16,335	–	765	11,400	13,299	13,299	–	–	–
Dams & Reservoirs										
Water purification										
Reticulation		16,335	–	765	11,400	13,299	13,299			
Infrastructure - Sanitation		3,749	–	–	–	–	–	–	–	–
Reticulation		3,749	–							
Sewerage purification										
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Waste Management										
Transportation	2									
Gas										
Other	3									
Community		–	–	–	–	–	–	–	–	–
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		–	–	–	–	–	–	–	–	–
Housing development										
Other										
Other assets		–	–	434	–	–	–	–	–	–
General vehicles										
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment										
Computers - hardware/equipment				434						
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										
Intangibles		–	–	–	300	300	300	–	–	–
Computers - software & programming					300	300	300			
Other *(list sub-class)*										
Total Capital Expenditure on renewal of existing assets	1	20,084	–	1,198	11,700	13,599	13,599	–	–	–

DC29 iLembe - Supporting Table SA34c Consolidated repairs and maintenance by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		14,459	17,081	28,894	15,770	31,254	31,254	43,070	42,137	44,459
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		11,144	15,008	28,399	13,230	27,622	27,622	35,290	35,364	37,309
Dams & Reservoirs										
Water purification										
Reticulation		11,144	15,008	28,399	13,230	27,622	27,622	35,290	35,364	37,309
Infrastructure - Sanitation		3,315	2,073	496	2,540	3,632	3,632	7,780	6,773	7,151
Reticulation		3,315	2,073	496	2,540	3,632	3,632	7,780	6,773	7,151
Sewerage purification										
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Waste Management										
Transportation	2									
Gas										
Other	3									
Community		–	–	–	–	–	–	–	–	–
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		–	–	–	–	–	–	–	–	–
Housing development										
Other										
Other assets		–	1,383	4,227	6,160	6,205	6,205	5,319	6,139	6,477
General vehicles			688	1,131	1,000	1,450	1,450	1,000	1,055	1,113
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment				156	400	300	300	400	422	445
Computers - hardware/equipment			21	2,403	4,050	2,270	2,270	2,414	2,547	2,687
Furniture and other office equipment			114	1	10	5	5	5	5	6
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings			560	536	700	2,000	2,000	1,500	2,110	2,226
Other Land										
Surplus Assets - (Investment or Inventory)										
Other						180	180			
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										
Intangibles		–	1,936	–	–	–	–	–	–	–
Computers - software & programming			1,936							
Other *(list sub-class)*										
Total Repairs and Maintenance Expenditure	1	14,459	20,400	33,121	21,930	37,459	37,459	48,389	48,276	50,936

Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse										
Fire										
Conservancy										
Ambulances										
R&M as a % of PPE		2.0%	2.2%	2.8%	1.5%	2.5%	2.5%	2.4%	2.0%	1.8%
R&M as % Operating Expenditure		4.2%	5.1%	7.6%	4.9%	7.6%	7.6%	10.1%	9.8%	9.8%

DC29 iLembe - Supporting Table SA34d Consolidated Depreciation by asset class

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Depreciation by Asset Class/Sub-class										
Infrastructure		12,711	17,569	12,007	22,711	28,461	28,461	18,529	19,541	20,613
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		11,080	12,034	9,005	15,556	19,494	19,494	12,770	13,467	14,206
Dams & Reservoirs										
Water purification										
Reticulation		11,080	12,034	9,005	15,556	19,494	19,494	12,770	13,467	14,206
Infrastructure - Sanitation		1,631	5,536	3,002	7,156	8,967	8,967	5,759	6,074	6,407
Reticulation		1,631	5,536	3,002	7,156	8,967	8,967	5,759	6,074	6,407
Sewerage purification										
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Waste Management										
Transportation	2									
Gas										
Other	3									
Community		–	–	–	–	–	–	–	–	–
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses	7									
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing	8									
Other										
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings										
Other	9									
Investment properties		–	–	–	–	–	–	–	–	–
Housing development										
Other										
Other assets		6,734	6,258	12,043	8,089	10,137	10,137	6,510	6,866	7,242
General vehicles		627	722	1,001	933	1,170	1,170	751	792	836
Specialised vehicles	10	–	–	–	–	–	–	–	–	–
Plant & equipment		258	241	334	311	390	390	250	264	279
Computers - hardware/equipment		1,043	722	1,669	933	1,170	1,170	751	792	836
Furniture and other office equipment		403	241	667	311	390	390	250	264	279
Abattoirs				–		–	–			
Markets				–		–	–			
Civic Land and Buildings		611	481	1,001	622	780	780	501	528	557
Other Buildings						–	–			
Other Land						–	–			
Surplus Assets - (Investment or Inventory)						–	–			
Other		3,791	3,851	7,372	4,978	6,238	6,238	4,006	4,225	4,457
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class										
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class										
Intangibles		182	241	334	800	1,003	1,003	1,638	1,711	1,797
Computers - software & programming										
Other (lease amortization)		182	241	334	800	1,003	1,003	1,638	1,711	1,797
Total Depreciation	1	**19,626**	**24,068**	**24,384**	**31,600**	**39,600**	**39,600**	**26,677**	**28,118**	**29,653**

DC29 iLembe - Supporting Table SA35 Consolidated future financial implications of the capital budget

Vote Description	Ref	2014/15 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Present value
Capital expenditure	1							
Vote 1 - BUDGET & TREASURY		11,890	15,329	15,348				
Vote 2 - CORPORATE SERVICES		6,988	3,673	4,025				
Vote 3 - CORPORATE GOVERNANCE		75	–	–				
Vote 4 - OFFICE OF THE MUNICIPAL MANAGER		30	32	34				
Vote 5 - PLANNING & DEVELOPMENT		–	–	–				
Vote 6 - TECHNICAL SERVICES		–	–	–				
Vote 7 - TECHNICAL SERVICES		286,582	409,133	382,416				
0		–	–	–				
0		–	–	–				
0		–	–	–				
0		–	–	–				
0		–	–	–				
0		–	–	–				
0		–	–	–				
0		–	–	–				
List entity summary if applicable								
Total Capital Expenditure		**305,564**	**428,166**	**401,823**	–	–	–	–
Future operational costs by vote	2							
Vote 1 - BUDGET & TREASURY								
Vote 2 - CORPORATE SERVICES								
Vote 3 - CORPORATE GOVERNANCE								
Vote 4 - OFFICE OF THE MUNICIPAL MANAGER								
Vote 5 - PLANNING & DEVELOPMENT								
Vote 6 - TECHNICAL SERVICES								
Vote 7 - TECHNICAL SERVICES								
0								
0								
0								
0								
0								
0								
0								
0								
List entity summary if applicable								
Total future operational costs		–	–	–	–	–	–	–
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		–	–	–	–	–	–	–
Net Financial Implications		305,564	428,166	401,823	–	–	–	–

DC29 iLembe - Supporting Table SA36 Consolidated detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	Total Project Estimate	Prior year outcomes: Audited Outcome 2012/13	Prior year outcomes: Current Year 2013/14 Full Year Forecast	2014/15 Medium Term Revenue & Expenditure Framework: Budget Year 2014/15	2014/15 MTREF: Budget Year +1 2015/16	2014/15 MTREF: Budget Year +2 2016/17	Project information: Ward location	Project information: New or renewal
R thousand	4			2	6	3	3								
Parent municipality:															
List all capital projects grouped by Municipal Vote															
BUDGET & TREASURY OFFICE		Installation of intelligent meters	369985	D	No	*Infrastructure - Other*	*Reticulation*	62,069	8,569	12,000	11,500	15,000	15,000	District Wide	New
		MATERIAL STORAGE RACKS	NEW				*Furniture and other office equipment*				80	–			New
CORPORATE GOVERNANCE		LOUD HAILERS x 10	NEW	G	No	*Other Assets*	*Other*	50			50			Office	New
		DIGITAL CAMERAS x 2	NEW	G	No	*Intangibles*	*Other*	25			25			Office	New
CORPORATE SERVICES		MICROSOFT LICENCE AGREEMENT	369986	C	No	*Infrastructure - Other*	*Computers - software & programming*	3,280	780	–	1,500	500	500	Office	New
		PMU MANAGEMENT SYSTEM	370005	C	No	*Infrastructure - Other*	*Computers - software & programming*	2,561	–		819	848	893	Office	New
		PROJECTOR	370000	C	No	*Intangibles*	*Computers - hardware/equipment*	50	–		50			Office	New
		RECORDS MANAGEMENT SYSTEM	NEW	C	No	*Infrastructure - Other*	*Computers - hardware/equipment*	600	–		600			Office	New
		FRIDGES	370002	C	No	*Infrastructure - Other*	*Furniture and other office equipment*	21	–		21			Office	New
		AIRCONDITIONERS	369105	C	No	*Other Assets*	*Buildings*	50	–		50			Office	New
		TELEMETRY SYSTEM									3,947	2,325	2,632	Office	New
TECHNICAL SERVICES		Rural Transport Services and I	359603	A	No	*Infrastructure - Water*	*Reticulation*	7,981		2,260	1,860	1,895	1,967	District Wide	New
		MWIG	359606	A	No	*Infrastructure - Water*	*Reticulation*	331,461		27,789	30,702	183,468	89,502	ndwedwe	New
		L-TUGELA BULK WATER SUP DWAF	359400	A	No	*Infrastructure - Water*	*Reticulation*	360,672		70,175	78,947	71,198	140,351	Ndwedwe	New
		DARNALL SEWER	NEW	A	No	*Infrastructure - Water*	*Reticulation*	3,000			3,000			Maphumulo	New
		WATER PUMPS	369978	A	No	*Other*	*Reticulation*	1,500			1,500			District Wide	New
		SMALL TOOLS	369950	A	No	*Infrastructure - Water*	*Plant & equipment*	131	61		70			Mandeni	New
		GROUTVILLE WATER BORNE SANITATIC	369951	A	No	*Infrastructure - Water*	*Reticulation*	67,663	15,131		43,799	8,733		Maphumulo	New
		MANDENI WC & DEMAND MNGT	368320	A	No	*Infrastructure - Water*	*Reticulation*	7,970	4,462		3,509			District Wide	Renewal
		SMALL TOOLS	369950	A	No	*Infrastructure - Water*	*Plant & equipment*	70			70			KwaDukuza	New
		SMALL TOOLS	369950	A	No	*Infrastructure - Water*	*Plant & equipment*	70			70			District Wide	New
		SMALL TOOLS	369950	A	No	*Other Assets*	*Plant & equipment*	70			70			District Wide	New
		SPORTS AND RECREATION	370009	B	Yes	*Infrastructure - Sanitation*	*Sportsfields & stadia*	30,445		6,105	24,340			KwaDukuza	New
		OZWATINI/PHAMBELA WATER	367840	B	No	*Infrastructure - Sanitation*	*Reticulation*	15,386	10,136	4,386	864			District Wide	New
		NGCEBO/KWADUKUZA BULK WATER SU	368410	A	No	*Infrastructure - Water*	*Reticulation*	84,456	48,091	17,723	18,642			District Wide	New
		NGCEBO COMMUNITY WATER SUPPLY	368430	B	No	*Infrastructure - Sanitation*	*Reticulation*	3,354	3,354		–			District Wide	New
		MACAMBINI WATER SUPPLY PHASE 2	368600	B	No	*Infrastructure - Sanitation*	*Reticulation*	73,996	22,518	24,285	27,193			KwaDukuza	New
		NDULINDE WATER SUPPLY	368620	B	No	*Infrastructure - Sanitation*	*Reticulation*	52,545	15,882	20,873	15,789			KwaDukuza	New
		BALCOM/KWASIZABANTU	368622	A	No	*Infrastructure - Water*	*Reticulation*	61,751	18,400	22,298	21,053			District Wide	New
		Inyoni Housing Bulk Water Supl	368624	A	No	*Infrastructure - Water*	*Reticulation*	15,111	1,076	10,526	3,509			District Wide	New
		WOSIYANE EXTENSION	NEW	A	No	*Infrastructure - Water*	*Reticulation*	5,886		1,500	4,386			District Wide	New
		MIG OUTER YEARS	MIG	A	No	*Infrastructure - Water*	*Reticulation*	294,435	–		–	143,838	150,597	District Wide	New
		SAN SAUCI EXT (BULWER FARM)	368100	A	No	*Infrastructure - Water*	*Reticulation*	877			877			mandeni	New
		DRIEFONTEIN WATER BORNE SEWER	370008	A	No	*Infrastructure - Water*	*Reticulation*	2,632		877	1,754			District Wide	New
		Inyoni Housing Bulk Sewer Sup	368623	A	No	*Infrastructure - Water*	*Reticulation*	1,902	148	877	877			District Wide	New
		MDLEBENI SEWER PACKAGE PLANT	369995	A	No	*Infrastructure - Water*	*Reticulation*	4,800	1,045	2,000	1,754			maphumulo	New
		EPWP	359607	A	No	*Community*	*Other*	4,006		2,061	1,946			District Wide	New
Parent Capital expenditure	1							**1,500,877**	**149,654**	**225,737**	**305,224**	**427,805**	**401,441**		
Entities:															
List all capital projects grouped by Entity															
ENTERPRISE iLembe		COMPUTERS	NEW					32			10	11	11	Office	New
		VEHICLE	NEW					955			300	318	337	Office	New
		OFFICE FURNITURE	NEW					96			30	32	34	Office	New
								–							
								–							
								–							
Entity Capital expenditure								**1,082**	**–**	**–**	**340**	**360**	**382**		
Total Capital expenditure								**1,501,960**	**149,654**	**225,737**	**305,564**	**428,166**	**401,823**		

References

1. Must reconcile with Budgeted Capital Expenditure

2. As per Table SA6

DC29 iLembe - Supporting Table SA37 Consolidated projects delayed from previous financial year/s

Municipal Vote/Capital project	Ref.	Project name	Project number	Asset Class	Asset Sub-Class	GPS co-ordinates	Previous target year to complete	Current Year 2013/14		2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1,2			3	3	4	Year	Original Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Parent municipality:												
List all capital projects grouped by Municipal Vote				*Examples*	*Examples*							
Entities:												
List all capital projects grouped by Municipal Entity												
Entity Name												
Project name												

References

Quality certificate

I **M.A MADLALA**, municipal manager of **ILEMBE DISTRICT MUNICIPALITY**, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Name: **M.A MADLALA**

Municipal manager of **ILEMBE DISTRICT MUNICIPALITY**

Signature: [signature]

Date: 26/03/2014